[Audit Firm Letterhead]

[Date]

To the Board of Directors
[Company Name]
[Company Address]

Re: Comfort Letter on Pro Forma Financial Information

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and for the year then ended, and have issued our report thereon dated [Date]. Our audit was conducted in accordance with [Applicable Auditing Standards].

In connection with the [Offering Circular/Prospectus] dated [Date], we have performed the procedures agreed with you as enumerated below with respect to the pro forma financial information (the "Pro Forma Information") consisting of [e.g., the pro forma condensed combined balance sheet as of Date and the pro forma condensed combined statement of operations for the year then ended].

The Pro Forma Information is the responsibility of the Company's management. Our procedures were applied solely to assist you in evaluating the Pro Forma Information and are summarized as follows:

1. We read the Pro Forma Information and compared the historical financial figures contained therein to the audited financial statements of the Company for the period ended [Date].
2. We checked the mathematical accuracy of the application of the pro forma adjustments to the historical amounts in the compilation of the Pro Forma Information.
3. We discussed with management the basis for the pro forma adjustments and the assumptions underlying such adjustments as described in the notes to the Pro Forma Information.
4. [Insert additional specific procedures as required].

Because the above procedures do not constitute an audit or a review made in accordance with generally accepted auditing standards, we do not express an opinion on the Pro Forma Information. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This letter is informed solely for the use of the Board of Directors in connection with [Name of Transaction/Offering] and is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature of Audit Firm]
[Name of Audit Firm]