

[Date]

[Recipient Name]

[Recipient Title]

[Requesting Institution Name]

[Address Line 1]

[Address Line 2]

Subject: Comfort Letter Regarding Financial Statements of [Company/Client Name]

To Whom It May Concern,

We are writing to you at the request of our client, [Company/Client Name] (the "Company"), in connection with [Purpose of Request, e.g., a loan application/audit process].

We confirm that we serve as the independent [Accountants/Auditors] for the Company. We have [reviewed/audited] the financial statements of the Company for the fiscal period ending [Date]. Our [review/audit] was conducted in accordance with [Applicable Accounting Standards, e.g., GAAP/IFRS].

Based on our professional engagement, we state the following:

1. The attached financial statements are a true and fair representation of the Company's financial position as of the date specified.
2. Nothing has come to our attention during our procedures that would lead us to believe that any material modifications should be made to the financial statements for them to be in conformity with [Accounting Framework].
3. Since the date of the last financial statement, we have not been made aware of any material adverse changes in the financial condition or operations of the Company.

This letter is provided solely for the information of [Recipient Name] and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our prior written consent. This letter does not constitute a guarantee of the Company's future performance or creditworthiness.

Yours sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Position]

[Firm Name]