[Date]

[Recipient Name]
[Recipient Title]
[Acquiring Company Name]
[Address Line 1]
[Address Line 2]

RE: Comfort Letter regarding the Financial Statements of [Target Company Name]

Dear [Recipient Name],

This letter is provided in connection with the proposed transaction between [Acquiring Company Name] and [Target Company Name] (the "Company").

We, [Accounting Firm/Name of Officer], have performed certain procedures as requested by you with respect to the financial data of the Company for the period ending [Date]. We confirm the following:

- We have reviewed the unaudited financial statements of the Company for the period [Start Date] to [End Date].
- We have compared the financial information included in the [Transaction Document/Offering Circular] with the accounting records of the Company and found them to be in agreement.
- On the basis of our inquiries of officials of the Company who have responsibility for financial and accounting matters, nothing has come to our attention that causes us to believe that there has been any material adverse change in the financial position or results of operations of the Company since [Date of Last Audit].

This letter is prepared solely for the information of [Acquiring Company Name] and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our prior written consent.

The procedures performed do not constitute an audit conducted in accordance with generally accepted auditing standards; accordingly, we do not express an opinion on the financial statements as a whole.

Yours sincerely,

[Signature]
[Printed Name]
[Title/Position]
[Company/Firm Name]