[Company Letterhead]

[Date]

[Name of Addressee/Underwriter/Lending Institution]
[Address]
[City, State, Zip Code]

Re: Comfort Letter regarding Unaudited Interim Financial Statements

Dear [Name],

We have reviewed the unaudited interim financial statements of [Company Name] (the "Company") for the period ended [Date]. These financial statements comprise the condensed balance sheet, the related condensed statements of income, and cash flows for the period then ended.

We conducted our review in accordance with established standards for such engagements. A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, nothing has come to our attention that causes us to believe that:

1. The unaudited interim financial statements mentioned above do not present fairly, in all material respects, the financial position of the Company as of [Date], and the results of its operations and its cash flows for the period then ended in conformity with [Accounting Standards, e.g., GAAP/IFRS].
2. During the period from [End Date of Interim Period] to [Current Date], there were any material changes in the capital stock, increases in long-term debt, or decreases in net current assets or stockholders' equity of the Company, except as disclosed in the attached schedules.

This letter is solely for the information of [Addressee] and is to be used in connection with [Purpose of Letter, e.g., the offering of securities/loan application]. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Sincerely,

[Signature]

[Name of Partner/Officer]
[Title]
[Name of Firm/Company]