

[Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Recipient Company Name]

[Address]

Subject: Comfort Letter Regarding Capsule Financial Data

Dear [Recipient Name],

This letter is provided in connection with [Purpose of the Letter, e.g., the proposed acquisition/financing/offering] regarding [Company Name] (the "Company").

We have reviewed the capsule financial data of the Company for the period ended [Date] (the "Capsule Data"). Our review was conducted in accordance with [Standard, e.g., AICPA Professional Standards or PCAOB Standards].

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

- The Capsule Data was not prepared in accordance with [Accounting Standards, e.g., GAAP/IFRS].
- The Capsule Data does not fairly present, in all material respects, the financial position and results of operations of the Company for the specified period.
- There have been any material adverse changes in the capital stock or long-term debt of the Company from [Last Audit Date] to [Current Date].

This letter is 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.

Yours sincerely,

[Signature]

[Name of Authorized Signatory]

[Title]

[Firm Name]