

[Date]

Circle-Up Financial
[Recipient Name/Department]
[Address]
[City, State, Zip Code]

RE: Financial Data Comfort Letter - [Client Name/Entity Name]

To the Management of Circle-Up Financial,

We are writing to you at the request of our client, [Client Name], in connection with their application or ongoing reporting requirements with Circle-Up Financial. We serve as the independent [Accountants/CPA Firm] for [Client Name].

We have performed a [Review/Audit/Compilation] of the financial statements of [Client Name] for the period ending [Date]. Our procedures were performed in accordance with standards established by the [Relevant Accounting Body, e.g., AICPA].

Based on our procedures, we provide the following comfort regarding the financial data provided to Circle-Up Financial:

- The financial information provided accurately reflects the books and records of the company.
- No material modifications appear necessary for the financial statements to be in conformity with [GAAP/IFRS/Other Basis of Accounting].
- [Optional: Specific mention of debt-to-equity ratios or liquidity metrics if requested].

This letter is provided solely for the information of Circle-Up Financial and is not to be used, circulated, quoted, or otherwise referred to for any other purpose. This letter does not constitute a legal guarantee of the client's future financial performance or creditworthiness.

Should you require further clarification regarding the data presented, please do not hesitate to contact our office.

Sincerely,

[Signature]
[Name of Authorized Signatory]
[Title]
[Firm Name]