[Date]

[To the Board of Directors/Underwriters]
[Company Name]
[Address]

Re: Comfort Letter for [Offering/Transaction Name]

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and [Date], and for each of the three years in the period ended [Date], and the related notes, all included in the Registration Statement (No. [Number]) on Form [Type]; our report with respect thereto is also included in such Registration Statement.

We are independent certified public accountants with respect to the Company within the meaning of the Act and the applicable rules and regulations adopted by the SEC and the PCAOB.

For the purposes of this letter, we have performed the following procedures:

1. Read the minutes of meetings of the stockholders, the board of directors, and [relevant committees] as set forth in the minute books through [Date].
2. Read the unaudited interim financial information of the Company for the [Number]-month period ended [Date].
3. Inquired of officials of the Company who have responsibility for financial and accounting matters.

Nothing came to our attention as a result of the foregoing procedures, however, that caused us to believe that:

- Any material modifications should be made to the unaudited consolidated financial statements described above for them to be in conformity with generally accepted accounting principles.
- At [Date], there was any change in the capital stock, increase in long-term debt, or any decreases in consolidated net current assets or stockholders' equity of the consolidated companies as compared with amounts shown in the [Date] unaudited consolidated balance sheet.

This letter is solely for the information of the addressees and to assist the underwriters in conducting and documenting their investigation of the affairs of the Company in connection with the offering of the securities covered by the Registration Statement, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Accounting Firm Name]