[Date]

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

Subject: Comfort Letter regarding Subsequent Events Review

Dear Sir/Madam,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Year-End Date] and for the year then ended, and our report thereon is dated [Audit Report Date].

In connection with the [Description of Transaction, e.g., Offering Memorandum], we have performed a review of subsequent events for the period from [Audit Report Date] to [Cut-off Date]. Our procedures were performed in accordance with [Applicable Standard, e.g., AICPA AS 2501 / PCAOB AS 6101].

Specifically, we have:

- Read the minutes of meetings of the stockholders, the board of directors, and [Relevant Committees] as set forth in the [Company] records through [Cut-off Date].
- Inquired of officers and other executives of the Company who have responsibility for financial and accounting matters as to whether any material subsequent events have occurred.
- Read the unaudited interim financial information for the period from [Start Date] to [End Date].

Nothing has come to our attention as a result of the foregoing procedures that caused us to believe that:

1. Any material modifications should be made to the unaudited interim financial information for it to be in conformity with [Applicable Accounting Framework].
2. At [Cut-off Date], there was any change in the capital stock, increase in long-term debt, or any decrease in consolidated net current assets or stockholders' equity of the Company as compared with amounts shown in the [Date] audited 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 securities covered by the [Registration Statement/Offering Document], and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature of Accounting Firm]
[Name of Accounting Firm]