

[Date]

[Recipient Name]

[Recipient Title]

[Lending Institution/Organization Name]

[Address Line 1]

[Address Line 2]

Subject: Comfort Letter regarding Draft Financial Statements for [Client/Company Name]

To [Recipient Name],

This letter is provided at the request of [Client/Company Name] (the "Company") in connection with [Purpose of Letter, e.g., a loan application/due diligence process].

We are the independent accountants for the Company. We are currently in the process of [auditing/reviewing/compiling] the financial statements of the Company for the fiscal year ended [Year End Date].

Please find attached the draft financial statements consisting of the [Balance Sheet, Income Statement, and Statement of Cash Flows] as of and for the period ended [Date].

We wish to emphasize that:

- These financial statements are in **draft form** and are subject to change during the finalization of our engagement.
- Our [audit/review] procedures are currently in progress and have not been completed.
- Accordingly, we do not express an opinion or any other form of assurance on these draft financial statements at this time.
- The final issued financial statements may differ significantly from the attached draft due to adjustments, disclosures, or information subsequently identified.

This letter is intended solely for the use of [Recipient Name] and should not be distributed to any other parties. We assume no responsibility to update this letter for events or circumstances occurring after this date.

Sincerely,

[Signature]

[Name of Partner/Accountant]

[Accounting Firm Name]