[Audit Firm Letterhead]

[Date]

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

To [Underwriter/Lead Manager Name]
As Representatives of the several Underwriters
[Underwriter Address]

Re: Comfort Letter regarding Pro Forma Financial Information

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and for the year then ended, and the related notes, which are included in the [Registration Statement/Offering Circular]. Our report with respect thereto is also included in the [Registration Statement/Offering Circular].

In connection with the [Offering/Issuance], we have performed the procedures agreed with you and enumerated below with respect to the unaudited pro forma condensed combined financial information appearing under the caption "Pro Forma Financial Information" in the [Registration Statement/Offering Circular].

1. We have read the unaudited pro forma condensed combined balance sheet as of [Date] and the unaudited pro forma condensed combined statements of income for the period ended [Date].

2. We have inquired of certain officials of the Company who have responsibility for financial and accounting matters as to:

- Whether the pro forma financial information complies as to form in all material respects with the applicable accounting requirements of [Relevant Regulatory Authority/Regulation].
- The basis for their determination of the pro forma adjustments and the manner in which those adjustments are applied to the historical financial statements.

3. We have compared the historical financial information used in the preparation of the pro forma financial information with the historical financial statements of the Company and [Acquired Entity Name], and found them to be in agreement.

4. We have proved the arithmetic accuracy of the application of the pro forma adjustments to the historical amounts in the compilation of the pro forma financial information.

5. [Insert additional specific procedures as required].

Procedures 1 through 5 do not constitute an audit or a review of the financial statements in accordance with [Applicable Auditing Standards]. Furthermore, these procedures do not provide any assurance that we have become aware of all significant matters that might be identified in an audit or a review. Accordingly, we do not express an opinion on the unaudited pro forma condensed combined financial information.

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/Offering Circular], and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature of Audit Firm]
[Name of Audit Firm]