[Date]

[Recipient Name]
[Recipient Title]
[Acquiring Entity Name]
[Address Line 1]
[Address Line 2]

Subject: Comfort Letter regarding Due Diligence for [Target Company Name]

Dear [Recipient Name],

This letter is provided in connection with the proposed acquisition of [Target Company Name] (the "Company") by [Acquiring Entity Name] (the "Purchaser") pursuant to the [Agreement Type] dated [Date].

We, [Issuing Firm/Accounting Firm Name], have performed certain procedures as requested by the Purchaser and agreed upon in our engagement letter dated [Date]. These procedures were performed solely to assist the Purchaser in its evaluation of the financial and operational status of the Company during the due diligence period.

Based on our review of the documents provided by the Company and discussions with management, we confirm the following:

- We have reviewed the unaudited financial statements for the period ending [Date] and found them to be consistent with the Company's internal accounting records.
- During the period from [Date] to [Date], nothing has come to our attention that would cause us to believe that any material adverse change in the financial position or results of operations of the Company has occurred.
- We have verified the accuracy of the schedules provided in the Disclosure Letter regarding [Specific Area, e.g., Outstanding Indebtedness or Employee Benefits].

This letter is for the internal use of the Purchaser only and is not to be distributed to any third party without our prior written consent. This letter does not constitute an audit opinion or a guarantee of the future performance of the Company.

Sincerely,

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