

[Audit Firm Letterhead]

[Date]

To: [Special Purpose Acquisition Company Name]
[SPAC Address]
[City, State, Zip Code]

And To: [Underwriter/Placement Agent Name, if applicable]

Re: Comfort Letter regarding the Business Combination between [SPAC Name] and [Target Company Name]

Dear Sirs/Madams,

We have audited the consolidated balance sheets of [Target Company Name] (the "Company") as of [Date] and [Date], and the related consolidated statements of operations, comprehensive loss, stockholders' equity, and cash flows for each of the years in the [Number]-year period ended [Date], and the related notes (collectively, the "Audited Financial Statements") appearing in the Registration Statement on Form [S-4/F-4] (File No. [Number]) filed by [SPAC Name] with the Securities and Exchange Commission (the "SEC").

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In connection with the Registration Statement:

1. We are independent public accountants with respect to the Company within the meaning of the Securities Act and the applicable rules and regulations thereunder adopted by the SEC and the PCAOB.
2. In our opinion, the Audited Financial Statements audited by us and included in the Registration Statement comply as to form in all material respects with the applicable accounting requirements of the Securities Act and the related rules and regulations adopted by the SEC.
3. We have performed the procedures enumerated below with respect to the unaudited interim financial information for the period from [Date] to [Date] (the "Interim Financial Statements"):
 - a. Read the unaudited interim financial statements and compared the amounts to the Company's accounting records.
 - b. Inquired of officials of the Company who have responsibility for financial and accounting matters as to whether the interim financial statements are in conformity with GAAP.
4. For the purposes of this letter, we have read the items identified by you on the attached copies of the Registration Statement and have performed the following procedures:

- a. Compared the dollar amounts, percentages, and other financial information to the Company's general ledger, schedules, or work papers.
- b. Recomputed the mathematical accuracy of such amounts and percentages where applicable.

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

Very truly yours,

[Audit Firm Signature]

[City, State]