

[Date]

[Recipient Name]

[Recipient Title]

[Recipient Company Name]

[Address]

Re: Consummation of Merger between [Entity A] and [Entity B]

Dear [Name],

This letter is delivered to you in connection with the closing of the merger between [Entity A] and [Entity B] (the "Merger") pursuant to the Agreement and Plan of Merger dated as of [Date].

We confirm that we have performed the procedures specified in our initial comfort letter dated [Date of Original Letter] (the "Initial Letter"). Since the date of the Initial Letter, we have:

- Read the minutes of the meetings of the Board of Directors and Shareholders held between [Date] and [Closing Date].
- Inquired of officials responsible for financial and accounting matters regarding any significant changes in the financial position or results of operations.
- Reviewed internal financial statements for the period from [Date] to [Current Date].

Based on the above procedures, nothing has come to our attention that causes us to believe that:

1. There has been any material adverse change in the consolidated capital stock or long-term debt of the Merged Entity compared to the amounts shown in the [Date] financial statements.
2. There has been any material decrease in consolidated net sales or net income for the period from [Date] to [Closing Date] as compared to the corresponding period in the preceding year.

This letter is for your information and is to be used only in connection with the consummation of the Merger. It is not to be cited or referred to, in whole or in part, for any other purpose.

Sincerely,

[Signature of Accounting Firm/Authorized Representative]

[Typed Name of Firm]