

[Audit Firm Letterhead]

[Date]

[Board of Directors]

[Company Name]

[Address]

[City, State, Zip Code]

[Underwriters/Lead Managers]

[Address]

[City, State, Zip Code]

Re: Comfort Letter for [Offering Type/Project Name]

Dear Sirs/Madams,

We have audited the consolidated balance sheets of [Company Name] (the "Company") as of [Year End Date 1] and [Year End Date 2], and the related consolidated statements of income, retained earnings, and cash flows for each of the three years in the period ended [Year End Date 2], and the related notes, all included in the registration statement (no. [Number]) on Form [Form Type] filed by the Company under the Securities Act of 1933 (the "Act"); our reports with respect thereto are also included in that registration statement.

In connection with the registration statement:

1. We are independent certified public accountants with respect to the Company within the meaning of the Act and the applicable rules and regulations thereunder adopted by the SEC and the Public Company Accounting Oversight Board (United States) (PCAOB).
2. We have not audited any financial statements of the Company as of any date or for any period subsequent to [Date of Latest Audited Balance Sheet]. Although we have conducted an audit for the year ended [Date], the purpose and scope of that audit were not sufficient to enable us to express an opinion on the financial position, results of operations, or cash flows for any period subsequent to [Date].
3. For the purposes of this letter, we have performed the procedures listed below, which were agreed to by the addressees of this letter:
 - a. Reading the minutes of meetings of the stockholders, the board of directors, and [specify committees] of the Company as set forth in the minute books at [Date].
 - b. Reading the latest available interim financial information of the Company for the period from [Date] to [Date].
 - c. Inquiring of certain officials of the Company who have responsibility for financial and accounting matters.

4. Nothing came to our attention as a result of the foregoing procedures, however, that caused us to believe that:

- a. At [Latest Balance Sheet Date], there was any change in the capital stock, increase in long-term debt, or decrease in consolidated net current assets or stockholders' equity of the consolidated companies as compared with amounts shown in the [Date] consolidated balance sheet included in the registration statement.
- b. For the period from [Date] to [Date], there were any decreases, as compared with the corresponding period in the preceding year, in consolidated net sales or in the total or per-share amounts of income before extraordinary items or of net income.

5. 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, and it is not to be used, circulated, quoted, or otherwise referred to within or without the underwriting group for any other purpose.

Yours faithfully,

[Signature of Audit Firm]

[Name of Audit Firm]