

[Date]

[To the Board of Directors/Underwriters]

[Company Name]

[Address]

Re: Comfort Letter Regarding Unaudited Pro Forma Financial Information

We have audited the consolidated balance sheets of [Company Name] (the "Company") as of [Date], and the related consolidated statements of income, retained earnings, and cash flows for the year then ended, and the related notes (collectively, the "Audited Financial Statements"). Our report with respect thereto is dated [Date].

In connection with the [Offering Memorandum/Prospectus] dated [Date], we have performed the following procedures with respect to the unaudited pro forma condensed combined balance sheet as of [Date] and the unaudited pro forma condensed combined statements of income for the year ended [Date] (collectively, the "Pro Forma Financial Information"):

1. We have read the Pro Forma Financial Information and the notes thereto.
2. We have inquired of management of the Company as to whether the Pro Forma Financial Information complies as to form in all material respects with the applicable accounting requirements of [Applicable Regulation/SEC Rules].
3. We have compared the historical financial information used in the preparation of the Pro Forma Financial Information with the Audited Financial Statements and found them to be in agreement.
4. We have recalculated the mathematical accuracy of the pro forma adjustments and the application of those adjustments to the historical amounts.

The Pro Forma Financial Information is the responsibility of the Company's management. Our procedures were not sufficient to enable us to express an opinion on the Pro Forma Financial Information or the assumptions upon which it is based. Accordingly, we do not express an opinion on the Pro Forma Financial Information.

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

- The Pro Forma Financial Information does not comply as to form in all material respects with the applicable accounting requirements.
- The pro forma adjustments have not been properly applied to the historical amounts in the compilation of that 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 securities. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature of Accounting Firm]

[Name of Accounting Firm]