

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRMS

To the Shareholders and the Board of Directors of [Company Name]

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of [Company Name] (the "Company") as of [Date 1] and [Date 2], the related consolidated statements of operations, comprehensive income, shareholders' equity, and cash flows for each of the three years in the period ended [Date 1], and the related notes (collectively referred to as the "consolidated financial statements").

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of [Date 1] and [Date 2], and the results of its operations and its cash flows for each of the three years in the period ended [Date 1], in conformity with [Accounting Standards, e.g., U.S. Generally Accepted Accounting Principles].

Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are public accounting firms registered with the [Regulatory Body, e.g., PCAOB] and are required to be independent with respect to the Company in accordance with the relevant ethical requirements relating to our audits.

We conducted our audits in accordance with the standards of the [Regulatory Body]. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

[Insert description of critical audit matters if applicable, or state: "The critical audit matters communicated below are matters arising from the current period audit..."]

/s/ [Signature of Firm A]

[City, State or Country]

[Date]

/s/ [Signature of Firm B]
[City, State or Country]
[Date]