

Example of a Comfort letter

This DRAFT is furnished solely for the purpose of indicating the form of letter that we would expect to be able to furnish the named underwriters in response to their request, the matters expected to be covered in the letter, and in the nature of the procedures that we would expect to carry out with respect to such matters. Based on our discussions with the named underwriters, it is our understanding that the procedures outlined in this draft letter are those they wish us to follow. Unless named underwriters inform us otherwise, we shall assume that there are no additional procedures they wish us to follow. The text of this letter itself will depend, of course, on the results of the procedures, which we would not expect to complete until shortly before the letter is given and in no event before the cut-off date indicated therein. We retain the right to modify the wording below accordingly.

[Location, Date, 20XX]

[Underwriter Name(s)].

As lead manager and as representative of the Underwriters (the "Underwriters") named in the prospectus referred to below:

Attn. [Name]

[Title]

[Company/Dept]

[Address]

[Town]

Gentlemen,

We have audited the consolidated balance sheets of [Company Name] (the "Company") and subsidiaries as of December 31, 200X-1 and December 31, 200X-2, and the consolidated statements of income, statement of changes in equity, and cash flows and selective notes for each of the two years then ended, which have been prepared in conformity with International Financial Reporting Standards (IFRS) as adopted in the EU, included in the prospectus, dated Date, 20XX, in Dutch. Our audits have been conducted in accordance with [state relevant audit framework] in [Country].

We have reviewed the interim condensed consolidated balance sheets of [Company Name] (the "Company") and subsidiaries as of March 31, 200X-1 and March 31, 200X, and the interim condensed consolidated statements of income, statement of changes in equity, cash flows and selective notes for each of the two periods then ended, which have been prepared in conformity with IAS 34 "Interim Financial Reporting" as adopted in the EU, included in the same prospectus.

We conducted our reviews in accordance with the guidelines of the Belgian Institute of Registered Auditors (IBR-IRE). A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the standards of the Belgian Institute of Registered Auditors (IBR-IRE), the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

All above information has been included in the Dutch/French version of the prospectus (n° XXXXXXXXXXXX) filed by [Company Name] under the law of 16 June 2006, "openbare aanbieding van beleggingsinstrumenten en de toelating van beleggingsinstrumenten tot de verhandeling op een gereguleerde markt" or public offering of "effecten" ("the law"); our statutory auditor report and

The Comfort Letter

A Gutmann



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