

[Audit Firm Letterhead]

[Date]

[Recipient Name/Underwriter]

[Recipient Address]

[City, State, Zip Code]

Re: Comfort Letter for [Client Name]

Dear [Recipient Name],

We have audited the consolidated balance sheets of [Client 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 "Financial Statements"). Our report with respect thereto is also included in the Registration Statement.

In connection with the Registration Statement [Reference Number]:

1. We are independent certified public accountants with respect to the Company within the meaning of the relevant professional standards.
2. We have performed a review of the interim financial information of the Company for the period ended [Date] in accordance with established professional standards.
3. Nothing came to our attention as a result of the foregoing procedures that caused us to believe that:
 - Any material modifications should be made to the unaudited interim financial statements for them to be in conformity with generally accepted accounting principles.
 - During the period from [Date] to [Date], there was any change in the capital stock or increase in long-term debt of the Company, except as disclosed in the Registration Statement.

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 for any other purpose.

Yours faithfully,

[Signature of Audit Firm]

[Printed Name of Audit Firm]