[Date]

[Underwriter Name]
[Address]
[City, State, Zip Code]

Re: [Company Name] - Proposed Offering of [Type of Securities]

Dear Sirs/Madams,

We have audited the consolidated balance sheets of [Company Name] (the "Company") as of [Date] and [Date], and the related consolidated statements of income, retained earnings, and cash flows for each of the three years in the period ended [Date], 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 PCAOB.

2. In our opinion, the consolidated financial statements audited by us and included in the registration statement comply as to form in all material respects with the applicable accounting requirements of the Act and the related rules and regulations adopted by the SEC.

3. We have performed the procedures agreed upon with you and enumerated below with respect to the period from [Date] to [Date]. These procedures do not constitute an audit conducted in accordance with generally accepted auditing standards.

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

- There were any decreases in consolidated net sales or net income as compared with the corresponding period in the preceding year.
- There was any change in the capital stock or increase in long-term debt of the Company and its subsidiaries consolidated as of [Date].

5. We have compared specific dollar amounts and percentages appearing in the registration statement under the caption "[Section Name]" to the accounting records of the Company and found them to be in agreement.

This letter is solely for the information of the underwriters 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.

Very truly yours,

[Accounting Firm Name]