[Company Letterhead]

[Date]

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

Re: [Description of Offering/Transaction]

Dear Sirs/Madams,

This letter is being furnished to you in connection with the [Registration Statement/Offering Memorandum] dated [Date] relating to the offering of [Description of Securities] of [Company Name] (the "Company").

We, [Accounting Firm Name], have performed an audit of the consolidated financial statements of the Company as of [Date] and for the period then ended. Our audit was conducted in accordance with the standards of the [Applicable Auditing Standards, e.g., PCAOB].

In connection with the offering, we confirm that:

- We are independent certified public accountants with respect to the Company.
- In our opinion, the audited financial statements included in the [Registration Statement/Offering Memorandum] comply as to form in all material respects with the applicable accounting requirements.
- We have performed specified procedures (as detailed in the attached schedule) with respect to certain financial data and unaudited financial information for the period [Start Date] to [End Date].
- Nothing came to our attention as a result of these procedures that caused us to believe that any material modifications should be made to the unaudited financial statements for them to be in conformity with [GAAP/IFRS].

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. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature]
[Name of Accounting Firm]