

<div>
 <p>Sincerely,</p>
 <p>
 [Name of Accounting Firm]

 [Signature of Authorized Partner/Member]

 [Printed Name of Signing Partner]

 [Title, e.g., Managing Partner]
 </p>
 <p>
 [City, State/Province]

 [Date of Signing]
 </p>
 <p>
 [Firm Seal/Stamp if applicable]
 </p>
</div>