[Date]

To: [Name of Lead Underwriter/Representative]
As Representative of the several Underwriters
[Address]
[City, State, Zip Code]

To: The Board of Directors
[Name of Issuing Company]
[Address]
[City, State, Zip Code]

Re: Secondary Offering of [Number] Shares of Common Stock of [Company Name]

Dear Sirs/Madams:

We have performed the procedures enumerated below, which were agreed to by [Company Name] (the "Company") and [Name of Lead Underwriter] (the "Underwriter"), solely to assist you in evaluating certain financial information included in the Registration Statement on Form [Number] (File No. [Number]) and the Prospectus dated [Date] related to the secondary offering of common stock by certain selling stockholders.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) or Public Company Accounting Oversight Board (PCAOB). The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. **Financial Statement Comparison:** We compared the amounts listed under the "Selected Financial Data" and "Capitalization" tables on pages [X] and [Y] of the Prospectus to the audited financial statements of the Company for the year ended [Date] and found them to be in agreement.
2. **Mathematical Accuracy:** We proved the arithmetic accuracy of the calculations of [Specific Financial Ratios/Adjustments] presented in the "Management's Discussion and Analysis" section on page [Z] and found the calculations to be mathematically correct.
3. **Selling Stockholder Data:** We compared the number of shares held and the number of shares being offered by the Selling Stockholders as listed in the "Principal and Selling Stockholders" section to the Company's stock transfer records maintained by [Transfer Agent Name] as of [Date] and found them to be in agreement.
4. **Subsequent Events:** We read the minutes of the meetings of the Stockholders and the Board of Directors as set forth in the minute books through [Date], having been advised by officials of the Company that the minutes of all such meetings through that date were set forth therein.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or limited assurance on the Registration Statement or Prospectus. Accordingly, we do not express such an opinion or assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Company and the Underwriter in connection with the secondary offering, and is not intended to be and should not be used by anyone other than these specified parties.

Yours very truly,

[Signature of Accounting Firm]
[Name of Accounting Firm]