[Date]

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

Re: Secondary Offering of [Number] Ordinary Shares of [Company Name] by [Selling Shareholder Name]

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and for the year then ended, which are incorporated by reference in the offering document dated [Date] (the "Offering Document") relating to the sale of [Number] shares of the Company (the "Shares") by [Selling Shareholder Name] (the "Selling Shareholder").

This letter is being furnished to you in your capacity as the Manager of the block trade secondary offering, pursuant to the terms of the Placement Agreement dated [Date].

We confirm that:

1. We are independent certified public accountants with respect to the Company under the relevant ethical and professional standards.
2. In our opinion, the audited financial statements included in the Offering Document comply as to form in all material respects with the applicable accounting requirements.
3. We have performed the procedures requested by you as set forth in the attached schedule with respect to certain financial information, figures, and percentages contained in the Offering Document.
4. On the basis of our limited procedures, which do not constitute an audit, nothing has come to our attention that causes us to believe that during the period from [Date of last audit] to [Current Date], there has been any material decrease in net sales or total assets of the Company.

This letter is solely for the information of the addressee and to assist the Manager in conducting and documenting their investigation of the affairs of the Company in connection with the offering of the Shares. It is not to be used, circulated, or quoted for any other purpose.

Yours faithfully,

[Name of Accounting Firm]
[Signature]