[Date]

[Name of Lead Underwriter(s)]
As Representatives of the several Underwriters
[Address]

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], and the related notes, 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 and the secondary offering of [Number] shares of common stock by certain selling shareholders:

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 Public Company Accounting Oversight Board (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 the standards of the PCAOB.

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

- Any material modifications should be made to the unaudited interim financial statements for them to be in conformity with generally accepted accounting principles.
- During the period from [Date] to [Date], there was any change in the capital stock or increase in long-term debt of the Company compared with amounts shown in the [Date] consolidated balance sheet, except for [Exceptions].

5. We have also compared certain specified financial information and percentages included in the Registration Statement under the captions "Summary," "Selected Financial Data," and "Management's Discussion and Analysis" to the accounting records of the Company and found them to be in agreement.

6. This letter is solely for the information of the addressees 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,

[Signature of Independent Auditor]
[Printed Name of Auditor Firm]