[Date]

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

[Selling Shareholder Name(s)]
[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, stockholders' equity, and cash flows for each of the three years in the period ended [Date], and the related notes (collectively, the "Financial Statements"), 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 such Registration Statement.

In connection with the Registration Statement and the Prospectus Supplement dated [Date] (the "Prospectus"):

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 (United States) (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 in our previous letter dated [Date] (the "Initial Comfort Letter") with respect to the period from [Date] to [Date]. We have updated those procedures to the date of this letter (the "Cut-off Date").

4. Since the date of our Initial Comfort Letter, nothing has come to our attention as a result of the procedures described in that letter that caused us to believe that:

- There were any changes in the consolidated capital stock or any increase in the long-term debt of the Company and its subsidiaries, consolidated, as of [Date], as compared with the amounts shown in the [Date] consolidated balance sheet.
- For the period from [Date] to [Date], there were any decreases in consolidated net sales or net income as compared with the corresponding period in the preceding year.

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

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 secondary offering of 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,

[Accounting Firm Signature]