

[Date]

[Underwriter Name]
[Underwriter Address]
[City, State, Zip Code]

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

Ladies and Gentlemen:

We have acted as [Legal Counsel / Independent Auditors] to [Company Name] (the "Company") and the Selling Shareholders in connection with the Registration Statement on Form [Form Type] (File No. [Number]) filed with the Securities and Exchange Commission for the secondary offering of [Number] shares of common stock by certain selling shareholders.

In connection with the foregoing, we have reviewed the Registration Statement, the Prospectus, and the documents incorporated by reference therein. We have also participated in conferences with representatives of the Company, the Selling Shareholders, and your representatives, at which the contents of the Registration Statement and Prospectus were discussed.

Based on our participation in the preparation of the Registration Statement and Prospectus and our review of the documents mentioned above, nothing has come to our attention that causes us to believe that:

- The Registration Statement, at the time it became effective, contained an untrue statement of a material fact or omitted to state a material fact required to be stated therein or necessary to make the statements therein not misleading; or
- The Prospectus, as of its date or as of the date hereof, contained or contains an untrue statement of a material fact or omitted or omits to state a material fact necessary in order to make the statements therein, in light of the circumstances under which they were made, not misleading.

We express no belief as to the financial statements, including the notes and schedules thereto, or any other financial, numerical, or statistical data contained in or omitted from the Registration Statement or the Prospectus.

This letter is furnished to you solely for your information in connection with the offering and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our prior written consent.

Very truly yours,

[Signature]
[Typed Name of Firm]