[Audit Firm Letterhead]

[Date]

To the Board of Directors of [Issuer Name]
and the Underwriters named in the Underwriting Agreement

Dear Sirs/Madams:

We have audited the consolidated balance sheets of [Issuer 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 "Audited Financial Statements") appearing in the Registration Statement (No. 333-XXXXX) on Form [Form Type] filed by the Company under the Securities Act of 1933 (the "Act"); our report with respect thereto is also included in that Registration Statement.

In connection with the Registration Statement:

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. With respect to the unaudited pro forma condensed combined financial information (the "pro forma financial information") appearing in the Registration Statement under the caption "Pro Forma Financial Information":

a. We have read the unaudited pro forma condensed combined balance sheet as of [Date] and the unaudited pro forma condensed combined statements of operations for the year ended [Date] and the [Number] month period ended [Date].

b. We have inquired of certain officials of the Company who have responsibility for financial and accounting matters about the basis for their determination of the pro forma adjustments and whether the pro forma financial information complies as to form in all material respects with the applicable accounting requirements of Rule 11-01 of Regulation S-X.

c. We have proved the arithmetic accuracy of the application of the pro forma adjustments to the historical amounts in the pro forma financial information.

3. Nothing came to our attention as a result of the procedures specified in paragraph 2, however, that caused us to believe that the unaudited pro forma financial information referred to above does not comply as to form in all material respects with the applicable accounting requirements of Rule 11-01 of Regulation S-X or that the pro forma adjustments have not been properly applied to the historical amounts in the compilation of those statements.

4. 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 within or without the underwriting group for any other purpose.

Very truly yours,

[Signature of Independent Auditor]