[Audit Firm Letterhead]

[Date]

To: [The Initial Purchasers/Placement Agents]
[Address]

Dear Sirs/Madams:

We have audited the consolidated balance sheets of [Company Name] (the "Company") as of [Dates], and the related consolidated statements of income, changes in stockholders' equity, and cash flows for each of the three years in the period ended [Date] (the "Audited Financial Statements"), appearing in the offering memorandum dated [Date] (the "Offering Memorandum") prepared by the Company for use in connection with the secondary offering of [Description of Securities] by [Selling Security Holder] pursuant to Rule 144A under the Securities Act of 1933 (the "Act").

This letter is being furnished in reliance upon your representation to us that you are knowledgeable with respect to the due diligence review process and that such review is substantially consistent with the due diligence review process that you would perform if this offering were being registered pursuant to the Act.

We further report that:

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 PCAOB.

2. In our opinion, the Audited Financial Statements included in the Offering Memorandum 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. For the purposes of this letter, we have performed the procedures agreed upon with you as listed below with respect to the period from [End Date of Audited Financials] to [Cut-off Date]:
(a) Read the minutes of meetings of the stockholders, the board of directors, and [Relevant Committees].
(b) Read the unaudited interim financial information of the Company for the period ended [Date].
(c) Made inquiries of certain officials of the Company who have responsibility for financial and accounting matters regarding whether the unaudited interim financial information complies as to form with the applicable accounting requirements.

4. Nothing came to our attention as a result of the foregoing procedures that caused us to believe that:
(a) Any material modifications should be made to the unaudited interim financial information for it to be in conformity with generally accepted accounting principles.

(b) At [Cut-off Date], there was any change in the capital stock, increase in long-term debt, or any decreases in consolidated net current assets or stockholders' equity of the consolidated companies as compared with amounts shown in the [Date] consolidated balance sheet.

5. We have also compared certain financial information and percentages appearing in the Offering Memorandum under the captions ["Summary," "Risk Factors," 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 Initial Purchasers in conducting and documenting their investigation of the affairs of the Company in connection with the offering of the securities covered by the Offering Memorandum, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Signature of Independent Auditor]