[Accounting Firm Letterhead]

[Date]

[The Board of Directors of the Issuer]
[The Selling Shareholder(s)]
[The Representative(s) of the several Underwriters]

Dear Ladies and Gentlemen:

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, all incorporated by reference in the Registration Statement (No. 333-XXXXX) on Form S-3 filed by the Company under the Securities Act of 1933 (the "Act"); our reports with respect thereto are also incorporated by reference in such Registration Statement.

In connection with the Registration Statement and the Prospectus Supplement dated [Date] (the "Prospectus") relating to the secondary offering of [Number] shares of Common Stock by [Selling Shareholder Name]:

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 consolidated financial statements audited by us and incorporated by reference 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]. [Insert specific procedures regarding unaudited interim financial statements, changes in capital stock, or increases in long-term debt].

4. For purposes of this letter, we have read the [Date] minutes of the meetings of the stockholders and the Board of Directors of the Company as set forth in the minute books at [Location].

5. Company officials have advised us that no consolidated financial statements as of any date subsequent to [Date] are available. We have made inquiries of certain officials of the Company who have responsibility for financial and accounting matters regarding whether there was any change in the capital stock or increase in long-term debt of the consolidated Company as of [Date].

6. Based on the results of these inquiries and our reading of the minutes, nothing came to our attention that caused us to believe that at [Date], there was any change in the capital stock or any

increase in long-term debt of the Company as compared with amounts shown in the [Date] consolidated balance sheet incorporated by reference in the Registration Statement.

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 Prospectus, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours very truly,

[Accounting Firm Signature]