

[Date]

To: [Name of Managing Underwriter(s)]
As Representatives of the several Underwriters
c/o [Address of Lead Underwriter]

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

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, retained earnings, and cash flows for each of the three years in the period ended [Date], and the related notes, all included in the registration statement (no. 333-XXXXX) 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:

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 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 the attached schedule with respect to certain financial information and data derived from the internal records of the Company and its subsidiaries, which appear in the registration statement under the captions "Selected Financial Data" and "Management's Discussion and Analysis."
4. Nothing came to our attention as a result of the foregoing procedures that caused us to believe that:
 - Any material modifications should be made to the unaudited interim financial statements for them to be in conformity with generally accepted accounting principles.
 - At [Specific 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 as compared with amounts shown in the [Date] consolidated balance sheet.

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 for any other purpose.

Very truly yours,

[Signature of Independent Auditor]
[Name of Audit Firm]