[Date]

[Board of Directors]
[Company Name]
[Address]
[City, State, Zip Code]

[Underwriters/Investment Banks]
[Address]
[City, State, Zip Code]

Re: Pro Forma Financial Information Comfort Letter

Dear Sirs/Madams,

We have audited the consolidated financial statements of [Company Name] (the "Company") as of [Date] and [Date], and for each of the three years in the period ended [Date], and the related notes, all included in the Registration Statement (No. [Number]) 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 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 (PCAOB).

2. With respect to the unaudited pro forma condensed combined financial information (the "pro forma financial information") consisting of the pro forma condensed combined balance sheet as of [Date] and the pro forma condensed combined statements of operations for the year ended [Date] and the [Number] months ended [Date], included in the Registration Statement:

a. We have read the aforementioned pro forma financial information.

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 11-02 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 11-02 of Regulation S-X or that the pro forma adjustments have not been properly applied to the historical amounts in the compilation of that information.

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,

[Accounting Firm Signature]