[Date]

[Name of Initial Purchasers/Underwriters]
[Address]
[City, State, Zip Code]

Re: Offering of [Amount/Description of Securities] by [Issuer Name]

Dear Sirs:

We have audited the consolidated balance sheets of [Issuer Name] (the "Company") as of [Dates], and the related consolidated statements of income, retained earnings, and cash flows for each of the three years in the period ended [Date] (the "Financial Statements"), all included in the offering memorandum dated [Date] (the "Offering Memorandum") relating to the offering of [Securities Description] in a transaction exempt from registration under the Securities Act of 1933 (the "Act") pursuant to Rule 144A.

This letter is being furnished in reliance upon your representation to us that you have conducted a "due diligence" investigation of the Company that is substantially consistent with the due diligence investigation that you would be required to conduct if the offering were being registered under the Act.

We certify 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 Public Company Accounting Oversight Board (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. We have performed the procedures specified by the PCAOB for a review of interim financial information as described in AS 4105, Interim Financial Information, on the unaudited financial statements for the period ended [Date].
4. Based on the results of the procedures described in the attached schedule, nothing came to our attention that caused us to believe that:
    - Any material modifications should be made to the unaudited financial statements for them to be in conformity with generally accepted accounting principles.
    - During the period from [Date] to [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 Company.
5. We have compared the data in the Offering Memorandum identified by you with the Company's accounting records and found them to be in agreement.

This letter is solely for the information of the initial purchasers and to assist them in conducting 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 within or without the initial purchasers' group for any other purpose.

Yours faithfully,

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