[Auditor Letterhead]

[Date]

To the Board of Directors
[Company Name]
[Company Address]

To [Underwriter Name]
As Representative of the several Underwriters
[Underwriter Address]

Dear Sirs/Madams:

We have audited the consolidated balance sheets of [Company Name] (the "Company") as of [Fiscal Year End Date], and the related consolidated statements of income, retained earnings, and cash flows for the year then ended, and the related notes (collectively, the "Financial Statements"). Our report with respect thereto is included in the Registration Statement (No. [Number]) on Form [Form Type] filed by the Company under the Securities Act of 1933 (the "Act").

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. At your request, we have performed the procedures enumerated below with respect to the period from [Date of Last Audit] to [Effective Date/Cut-off Date]:

- We read the minutes of the meetings of the stockholders, the board of directors, and [Relevant Committees] as set forth in the minute books through [Date].
- We read the unaudited interim financial information of the Company for the period ended [Date].
- We made inquiries of certain officials of the Company who have responsibility for financial and accounting matters as to whether:
    - There was any change in the capital stock;
    - There was any increase in long-term debt;
    - There were any decreases in consolidated net current assets or stockholders' equity.

3. Nothing came to our attention as a result of the foregoing procedures that caused us to believe that:

- 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] unaudited consolidated balance sheet.

- For the period from [Date] to [Cut-off Date], there were any decreases, as compared with the corresponding period in the preceding year, in consolidated net sales or in the total or per-share amounts of income before extraordinary items or of net income.

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,

[Signature of Independent Auditor]

[City, State/Province]