[Date]

[To the Board of Directors of the Company]
[To the Underwriters/Initial Purchasers]

Re: [Insert Description of Debt Offering/Notes Issue]

Ladies and Gentlemen:

We have performed the procedures enumerated below, which were agreed to by [Company Name] (the "Company") and [Underwriter Name(s)] (the "Underwriters"), solely to assist you in evaluating certain financial information included in the [Offering Memorandum/Prospectus] dated [Date], relating to the offering of [Dollar Amount] [Interest Rate] Senior Notes due [Year].

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We compared the amounts identified in the [Offering Memorandum] on the pages listed in Exhibit A to the corresponding amounts in the Company's accounting records for the period ended [Date] and found them to be in agreement.
2. We recalculated the mathematical accuracy of the totals and percentages identified in the "Summary Financial Data" section and found them to be mathematically correct.
3. We compared the debt outstanding figures on page [Number] to the Company's internal general ledger as of [Date] and found them to be in agreement.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or limited assurance on the accompanying financial information. Accordingly, we do not express such an opinion or assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Company and the Underwriters in connection with the offering described above and is not intended to be and should not be used by anyone other than these specified parties.

Yours faithfully,

[Accounting Firm Signature]
[City, State]