[Date]

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

Regarding: Initial Public Offering of [Number] Shares of Common Stock of [Issuer Name]

Dear Sirs/Madams:

We have audited the consolidated balance sheets of [Issuer Name] (the "Company") as of [Date] and [Date], and the related consolidated statements of income, stockholders' equity, 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. [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. 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 specified by the PCAOB for a review of interim financial information as described in AS 4105, Interim Financial Information, on the unaudited interim consolidated financial statements for the [Number]-month periods ended [Date] and [Date].
4. For the period from [Date] to [Date], we have performed the following inquiries and procedures:
    - Read the minutes of meetings of the stockholders and the Board of Directors.
    - Inquired of officers of the Company responsible for financial and accounting matters as to whether there were any changes in capital stock or increases in long-term debt.
    - Compared selected financial data to the Company's accounting records.
5. Nothing came to our attention as a result of the foregoing procedures that caused us to believe that:
    - At [Date], there was any change in the capital stock or any increase in long-term debt of the Company compared with amounts shown in the [Date] consolidated balance sheet.
    - For the period from [Date] to [Date], there were any decreases in consolidated net sales or net income as compared with the corresponding period in the preceding year.

6. We have also compared certain financial info, dollar amounts, and percentages appearing in the Registration Statement under the captions "Summary," "Selected Financial Data," and "Management's Discussion and Analysis" to the accounting records of the Company and found them to be in agreement.

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]
[Name of Accounting Firm]