

[Audit Firm Letterhead]

[Date]

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

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 operations, stockholders' equity, and cash flows for each of the three years in the period ended [Date], and the related notes, all included in the Draft Registration Statement (the "Registration Statement") on Form [Type, e.g., S-1] submitted to the Securities and Exchange Commission (the "SEC") on [Date]. 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 Securities 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 Securities Act and the related rules and regulations adopted by the SEC.
3. We have performed the procedures enumerated below on certain financial data set forth in the Registration Statement. These procedures, which do not constitute an audit, were performed solely to assist you in your evaluation of certain financial data included in the Registration Statement.

[Insert Specific Procedures and Findings Table Here]

4. This letter is solely for the information of the Board of Directors and for use by the legal counsel and underwriters in connection with the submission of the Draft Registration Statement and is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Signature of Independent Auditor]