

[Audit Firm Letterhead]

[Date]

To the Board of Directors of [Acquiring Company Name]
To the Board of Directors of [Target Company Name]

Regarding: Registration Statement on Form S-4 of [Acquiring Company Name]

Ladies and Gentlemen:

We have audited the consolidated balance sheets of [Target Company Name] (the "Company") as of [Date] and [Date], and the related consolidated statements of operations, comprehensive 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 on Form S-4 (No. 333-XXXXX) filed by [Acquiring Company Name] under the Securities Act of 1933 (the "Act"); our reports with respect thereto are also included in such 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 agreed upon with you and enumerated below with respect to the unaudited interim consolidated financial information and certain financial data included in the Registration Statement. [Insert detailed description of procedures performed on interim data and pro forma information].
4. Nothing came to our attention as a result of the foregoing procedures, however, that caused us to believe that:
 - Any material modifications should be made to the unaudited interim financial statements for them to be in conformity with generally accepted accounting principles.
 - The pro forma financial information does not comply as to form in all material respects with the applicable accounting requirements of Rule 11-01 of Regulation S-X.
5. We have also read the items identified by you in the Registration Statement under the captions "[Management's Discussion and Analysis]" and "[Selected Financial Data]" and have performed procedures to compare the dollar amounts and percentages to the Company's accounting records.

This letter is solely for the information of the boards of directors of [Acquiring Company Name] and [Target Company Name] in conducting and documenting their investigation of the affairs of the Company in connection with the 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]