

[Date]

[Underwriter Name(s)]

As Representatives of the several Underwriters

[Address]

Dear Sirs:

We have audited the consolidated balance sheets of [Company Name] (the "Company") as of [Date 1] and [Date 2], and the related consolidated statements of operations, stockholders' equity, and cash flows for each of the three years in the period ended [Date 2], and the related notes, all included in the registration statement (No. 333-XXXXX) on Form S-1 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 agreed upon with you and enumerated below with respect to the period from [Date 2] to [Cut-off Date]. [Insert specific agreed-upon procedures regarding unaudited interim financial information and capsule data].
4. For the purposes of this letter, we have read the [Current Year] minutes of meetings of the stockholders, the board of directors, and [relevant committees] as set forth in the minute books at [Date], officials of the Company having advised us that the minutes of all such meetings through that date were set forth therein.
5. Company officials have advised us that no consolidated financial statements as of any date or for any period subsequent to [Date] are available; accordingly, the procedures carried out by us with respect to changes in financial statement items after [Date] have, of necessity, been even more limited than those with respect to the periods referred to in section 3.
6. Our audits of the consolidated financial statements for the periods referred to in the first paragraph of this letter comprised audit tests and procedures deemed necessary for the purpose of expressing an opinion on such financial statements taken as a whole. For neither the periods referred to therein nor any other period did we perform audit tests for the purpose of affording a basis for expressing an opinion on individual amounts of assets of liabilities or identified items of income, expense, or percentage relationships.

7. 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,

[Accounting Firm Name]