

[Date]

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: [Company Name]
Registration Statement on Form [Form Type, e.g., S-1]
Filed [Date of Filing]
File No. [File Number]

To the Staff of the Division of Corporation Finance:

This letter is submitted on behalf of [Company Name] (the "Company") in response to the comment letter from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") dated [Date of SEC Comment Letter] relating to the above-referenced Registration Statement.

We are the independent registered public accounting firm for the Company. In connection with the Company's response to Comment No. [Number] in the Staff's letter, we have reviewed the Company's proposed revisions to the financial disclosures and the supporting calculations provided to the Staff.

Based on our review and the procedures performed in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB), we confirm that the financial information presented in the Company's response is consistent with the audited financial statements for the fiscal year ended [Date] and the unaudited interim financial statements for the period ended [Date], as applicable.

We have also verified the mathematical accuracy of the schedules provided in the response and find them to be in agreement with the underlying accounting records of the Company.

This letter is intended solely for the use of the Staff of the Commission in connection with its review of the Registration Statement and should not be used for any other purpose.

Sincerely,

[Signature of Accounting Firm]
[Name of Accounting Firm]
[City, State/Province]