

[Audit Firm Letterhead]

[Date]

To: [Name of Representative(s)]
As Representative(s) of the several Underwriters
c/o [Name of Lead Investment Bank]
[Address]

Re: [SPAC Name] - Initial Public Offering

Dear Sirs/Madams:

We have audited the balance sheet of [SPAC Name] (the "Company") as of [Date], and the related statements of operations, changes in shareholders' equity, and cash flows for the period from [Inception Date] to [Date] (the "Financial Statements"), and the related notes, all included in the Registration Statement (No. 333-[Number]) on Form S-1 filed by the Company under the Securities Act of 1933 (the "Act"). Our report with respect thereto is also included in the 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 PCAOB.
2. In our opinion, the 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 enumerated below, which were agreed to by you, with respect to certain financial and statistical data contained in the Registration Statement.
 - [List specific procedures for checking calculations of "Offering Price," "Proceeds to be Held in Trust," and "Estimated Underwriting Discounts."]
 - [List specific procedures for verifying the number of founder shares and private placement warrants.]
4. Since [Date of Last Audited Balance Sheet], there has been no change in the capital stock, increase in long-term debt, or decrease in net current assets or shareholders' equity of the Company, except as described in the Registration Statement.

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 for any other purpose.

Very truly yours,

[Signature of Independent Auditor]

[Audit Firm City, State]