[Firm Name or Individual Name of Independent Third-Party]

[Address for Independent Third-Party]

Dear [Mr./Mrs.] [NAME]:

I am a tax preparer,licensed attorney in good standing under the laws of the jurisdictions in which I am admitted to practice. I have been engaged to analyze whether [INVESTOR’S NAME] (the "Investor") is an "accredited investor," as defined in Rule 501 Regulation D of the Securities Act of 1933.

I have taken reasonable steps to verify that the Prospective Investor is an Accredited Investor based on [his/her] [income/net worth] (whether individual or together with [his/her] spouse) and, based on those steps, I have determined that the Prospective Investor is an Accredited Investor.

The most recent date as of which I have made such determination is [DATE].

To my knowledge after reasonable investigation, no facts, circumstances, or events have arisen after that date that lead me to believe that the Prospective Investor has ceased to be an Accredited Investor.

I acknowledge that the Company will rely on this letter in determining the Prospective Investor’s eligibility to participate in the Offering and I consent to such reliance.

Sincerely,

[NAME]