

November 16, 2005

[auditors]
[address]

Dear Sirs:

Re: Auditor's Review

We are writing at your request to confirm our understanding that the examination which you have made was directed to the expression of an opinion on the financial statements of [company] (the "Company") as at and for the period ended [date], and that your audit procedures, including your tests of accounting records, were limited to those that you considered necessary in the circumstances. We also understand that such test examination would not necessarily detect fraud, irregularities or error, should any exist.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.