

NYSE MKT

SAMPLE UNDERWRITER'S LETTER

(To be provided on underwriter's letterhead)

DATE

Mr./Ms. _____

NYSE MKT LLC

11 Wall Street, 10th Floor

New York, NY 10005

Re: _____ (Company Name) _____

Dear Mr./Ms. :

We are acting as representatives of the underwriters in connection with _____ (the "Company") initial public offering of (number and issue). We are currently organizing a syndicate to include approximately _____ securities firms to underwrite and distribute the issue.

We understand that the listing criteria of the NYSE MKT LLC (the "Exchange") with respect to a public offering in excess of five hundred thousand (issue) requires a minimum of 800 public holders, or an offering in excess of one million (issue) requires a minimum of 400 public holders.

We can assure the Exchange that the distribution of the Company's (issue) in its initial public offering will satisfy or exceed the distribution requirements described above for listing on the Exchange. We will achieve these criteria by using our own retail sales offices, our institutional department, and the underwriting syndicate currently being organized.

We further agree that we will provide written notice (including a list of purchasers) to the Exchange, within five (5) days of the commencement of trading in the Company's securities, that this requirement has been satisfied.

Very truly yours,

By: _____
SIGNATURE

PLEASE PRINT NAME AND TITLE