

[Audit Firm Letterhead]

[Date]

[To the Board of Directors/Company Name]

[Underwriter Name(s)]

[Address]

Re: [Project Name/Transaction Name]

Dear Sirs/Madams,

We refer to our comfort letter dated [Date of Original Comfort Letter] (the "Initial Letter") delivered to you in connection with the [Registration Statement/Offering Memorandum] of [Company Name] (the "Company") relating to the issuance of [Description of Securities].

In connection with the update of our procedures, we confirm the following:

1. We are independent certified public accountants with respect to the Company within the meaning of [Applicable Accounting Standards/Rules].
2. We reiterate as of the date of this letter (the "Bring-Down Date") all the statements contained in the Initial Letter as if they were made on and as of the Bring-Down Date, except that:
 - The procedures described in the Initial Letter have been extended to [Current Date].
 - The "cutoff" date for certain specified procedures described in the Initial Letter is now [Updated Cutoff Date].
3. Since the date of the Initial Letter, nothing has come to our attention that caused us to believe that there were any changes in the [Capital Stock, Long-Term Debt, or Decreases in Net Assets] of the Company, except as described in the [Current Offering Document] or as follows: [List any exceptions].

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 securities covered by the [Registration Statement/Offering Memorandum], and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Yours faithfully,

[Signature of Audit Firm]

[Name of Audit Firm]