

[Letterhead of Independent Accountants]

[Date]

To: [Name of Lead Underwriter/Representative]
As Representative of the several Underwriters named in the Underwriting Agreement
[Address]

Re: [Company Name] - Offering of [Type of Securities]

Dear Sirs/Madams:

We refer to our letter of [Date of Initial Comfort Letter] (the "Initial Letter") relating to the Registration Statement on Form [Number] and the Prospectus of [Company Name] (the "Company").

We reaffirm as of the date hereof (and as though made on the date hereof) all of the statements contained in the Initial Letter, except that:

1. We have updated our inquiries and procedures as specified in the Initial Letter to a cutoff date of [Insert New Cutoff Date], which is within [Number] days of the date of this letter.
2. With respect to the period from [Original Cutoff Date] to [New Cutoff Date], we have performed the following additional procedures: [List any specific additional procedures or state "None"].
3. [Optional: Mention any changes or "No Change" statements regarding financial data or capital stock since the initial letter].

This letter is for the information of the Underwriters and is 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. This letter is not to be used, circulated, quoted, or otherwise referred to within or without the underwriting group for any other purpose.

Very truly yours,

[Signature of Independent Accountants]