

[Date]

[To: The Representatives of the Underwriters]

[Address]

Re: [Name of Securities Offering]

Ladies and Gentlemen:

We refer to our letter dated [Original Comfort Letter Date] (the "Initial Letter") relating to the [Description of Offering Document] 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. The procedures and inquiries specified in the Initial Letter have been carried out to a specified date not more than [Number] business days prior to the date hereof (the "Cut-off Date").
2. With respect to [Financial Period/Specific Line Items], we have performed the additional procedures described below: [Insert specific updated procedures or changes since Initial Letter].
3. [Include any specific updates regarding subsequent changes in capital stock, long-term debt, or decreases in net sales/income if applicable].

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 the securities covered by the offering document, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Name of Independent Registered Public Accounting Firm]