[Date]

[Underwriters' Names]
As Representatives of the several Underwriters named in the Underwriting Agreement
[Address]

Re: Secondary Offering of [Number] Shares of Common Stock of [Company Name]

Ladies and Gentlemen:

We refer to our letter of [Date of Initial Comfort Letter] (the "Initial Letter") relating to the Registration Statement on Form [Form Type] (File No. [Number]) of [Company Name] (the "Company"). We are independent certified public accountants with respect to the Company within the meaning of the Securities Act of 1933 and the applicable rules and regulations thereunder adopted by the SEC and the Public Company Accounting Oversight Board (United States) (PCAOB).

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 the "specified date" referred to in the Initial Letter shall now be [New Specified Date], which is within five days of the date of this letter.

In connection with the Secondary Offering by the Selling Stockholders named in the Prospectus Supplement, we have performed the following additional procedures:

1. We have read the unaudited interim financial information for the period from [Date] to [Date].
2. We have inquired of certain officials of the Company who have responsibility for financial and accounting matters whether there have been any changes in capital stock, increases in long-term debt, or decreases in consolidated net current assets or stockholders' equity as of [Date] as compared with amounts shown in the [Date] balance sheet.

On the basis of these inquiries and our reading of the minutes as described in the Initial Letter, nothing came to our attention that caused us to believe that there was any change or decrease as of [Date], except in all instances for changes, increases, or decreases that the Registration Statement discloses have occurred or may occur.

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 Registration Statement, and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Accounting Firm Name]