

[Letterhead of Independent Accountants]

[Date]

To: [Name of Initial Purchasers/Underwriters]
[Address]

Dear Sirs/Madams,

We refer to our letter dated [Date of Original Comfort Letter] (the "Initial Letter") relating to the Offering Circular/Prospectus of [Name of Issuer] (the "Company") for the issuance of [Description of Securities].

We hereby confirm as of the date hereof (the "Bring-Down Date") that:

1. We are independent certified public accountants with respect to the Company within the meaning of the relevant professional and ethical standards.
2. We reaffirm as of the date hereof (and as though made on the date hereof) all of the statements contained in the Initial Letter.
3. Since the date of the Initial Letter, we have performed the following additional procedures:
 - Read the minutes of meetings of the Stockholders and the Board of Directors of the Company held since [Date of last minutes in Initial Letter].
 - Inquired of certain officials of the Company who have responsibility for financial and accounting matters as to whether there have been any material changes in the capital stock or long-term debt of the Company since [Date of last financial information].
4. Nothing has come to our attention as a result of the procedures mentioned above that caused us to believe that:
 - At [Recent Date], there was any change in the capital stock or increase in long-term debt of the Company as compared with amounts shown in the [Date] balance sheet.
 - For the period from [Date] to [Recent Date], there were any decreases in net sales or net income as compared with the corresponding period in the preceding year.

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

Very truly yours,

[Name of Accounting Firm]