

[Date]

[Underwriters' Name/Representative Name]

[Address]

[City, State, Zip Code]

Re: Comfort Letter for [Company Name] - Subsequent Events Update

Dear Sirs/Madams,

We have performed the procedures described in our letter dated [Original Comfort Letter Date] (the "Original Letter") in connection with the Registration Statement on Form [Number] of [Company Name] (the "Company"). This letter is being delivered to you pursuant to Section [Number] of the Underwriting Agreement dated [Agreement Date].

For the purposes of this letter, we have performed the following additional procedures with respect to the period from [Cut-off Date of Original Letter] to [New Cut-off Date]:

1. We have read the unaudited interim financial information of the Company for the period ended [Date].
2. We have read the minutes of the meetings of the Board of Directors and Shareholders held between [Original Date] and [New Date].
3. We have made inquiries of officials of the Company who have responsibility for financial and accounting matters regarding whether there have been any material changes in capital stock, increases in long-term debt, or decreases in net current assets or stockholders' equity.

Based on these limited procedures, which do not constitute an audit, nothing has come to our attention that causes us to believe that:

- At [New Cut-off Date], there was any change in the capital stock or any increase in long-term debt of the Company as compared with amounts shown in the [Date] balance sheet included in the Registration Statement.
- For the period from [Date] to [New Cut-off Date], there were any decreases in consolidated 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. It is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Accounting Firm Name]