[Date]

[Underwriter Name]
[Underwriter Address]
[City, State, Zip Code]

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

Ladies and Gentlemen:

We refer to our letter dated [Original Comfort Letter Date] (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. The reading of minutes described in paragraph [Number] of the Initial Letter has been carried out to [New Cut-off Date].
2. The inquiries and procedures described in the Initial Letter for the period from [Original Date] to [Original Cut-off Date] have been carried out for the period from [Original Cut-off Date] to [New Cut-off Date] (the "Additional Period").
3. The financial data used for comparison purposes in the Initial Letter has been updated to include [Details of New Financial Period].

During the Additional Period, nothing has come to our attention as a result of the specified procedures that caused us to believe that:

- There were any changes in the capital stock, increases in long-term debt, or decreases in consolidated net current assets or stockholders' equity of the Company as of [New Cut-off Date], as compared with amounts shown in the [Date] balance sheet.
- For the period from [Date] to [New Cut-off Date], there were any decreases, as compared with the corresponding period in the preceding year, in consolidated net sales or in the total or per-share amounts of net income.

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]
[Signature]