

[Date]

[To the Underwriters / Initial Purchasers]

[Address Line 1]

[Address Line 2]

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

Ladies and Gentlemen:

We refer to our letter dated [Date of Initial Comfort Letter] (the "Initial Letter") relating to the [Registration Statement/Offering Memorandum] 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:

- The specified date referred to in the Initial Letter for the purposes of the procedures described therein is now [New Cut-off Date] (the "Modified Specified Date").
- The reading of minutes as described in the Initial Letter has been updated to include meetings held through [New Date].
- [Insert any specific financial updates or data changes identified during the bring-down period].

We have performed the following additional procedures:

1. We have read the unaudited interim financial data of the Company for the period from [Date] to [Date].
2. We have made inquiries of certain officials of the Company who have responsibility for financial and accounting matters regarding whether there was any change in capital stock, increase in long-term debt, or decrease in consolidated net current assets or stockholders' equity as of [Date].

Nothing has come to our attention as a result of the foregoing procedures that caused us to believe that, during the period from [Date] to [Modified Specified Date], there was any change or decrease as defined in the Initial Letter, except as follows: [List exceptions or state "None"].

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/Offering Memorandum], and it is not to be used, circulated, quoted, or otherwise referred to for any other purpose.

Very truly yours,

[Name of Accounting Firm]