[Company Letterhead]

[Date]

To: [Lead Arranger Name]
[Address]
[City, State, Zip Code]

To: [Agent Bank Name]
[Address]
[City, State, Zip Code]

Re: Bring-Down Comfort Letter for [Borrower Name] - [Facility Amount] Syndicated Loan Facility

Ladies and Gentlemen:

We refer to the credit agreement dated [Original Date] (the "Agreement") among [Borrower Name] (the "Borrower"), the financial institutions party thereto as lenders, and [Agent Name] as Administrative Agent.

This letter is being delivered to you pursuant to Section [Reference] of the Agreement in connection with the [Closing/Funding/Extension] occurring on [Date].

We, the [Independent Auditors/Chief Financial Officer], confirm the following:

1. We have performed the procedures requested by you and described in our comfort letter dated [Original Letter Date] (the "Initial Comfort Letter").

2. Since the date of the Initial Comfort Letter, we have performed a review of the interim financial statements of the Borrower for the period ending [Date].

3. Based on our inquiries of officials of the Borrower responsible for financial and accounting matters and our reading of the minutes of the meetings of the Board of Directors, nothing has come to our attention that causes us to believe that:

- There has been any material adverse change in the capital stock or long-term debt of the Borrower.
- There has been any material decrease in consolidated net assets or net sales compared to the previous reporting period.

4. We reaffirm as of the date hereof the statements and conclusions set forth in the Initial Comfort Letter as if they were made on and as of the date hereof.

This letter is solely for the information of the addressees and to assist the Lenders in their due diligence process. It is not to be used, circulated, or quoted for any other purpose.

Yours faithfully,

[Signature]
[Name of Authorized Signatory]
[Title/Firm Name]