

[Accounting Firm Letterhead]

[Date]

[Board of Directors]

[REIT Name]

[Address]

[Lead Underwriter/Representative Name]

As Representative of the several Underwriters

[Address]

Re: Bring-Down Comfort Letter - [REIT 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 [S-11/S-3] (File No. [Number]) of [REIT Name] (the "Company"). This letter is being delivered to you pursuant to Section [Number] of the Underwriting Agreement dated [Date].

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 shall now be [New Specified Date], which is a date not more than [three/five] business days prior to the date hereof.

In addition, we have performed the following procedures:

1. We have read the unaudited consolidated financial statements of the Company for the period from [Start Date] to [End Date].
2. We have inquired of certain officials of the Company who have responsibility for financial and accounting matters whether there was any change in the common stock, any increase in long-term debt, or any decrease in consolidated net assets or stockholders' equity of the Company as of [Date] as compared with amounts shown in the [Date] balance sheet included in the Registration Statement.
3. We have compared the specific REIT-related financial data, including but not limited to Funds From Operations (FFO), Adjusted Funds From Operations (AFFO), and Real Estate Investment Trust taxable income distribution requirements set forth in the Prospectus Supplement under the caption "[Caption Name]," with the accounting records of the Company and found them to be in agreement.

On the basis of these inquiries and procedures, nothing came to our attention that caused us to believe that there was any change or decrease as set forth above, except in all instances for changes or decreases that the Registration Statement discloses have occurred or may occur.

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,

[Signature of Independent Registered Public Accounting Firm]