

[Date: Closing Date]

[Name of Representative(s)]

As Representative(s) of the several Underwriters

[Address of Representative(s)]

Dear Sirs/Madams:

We refer to our letter dated [Pricing Date] (the "Initial Letter") relating to the Registration Statement on Form [Form Type] (File No. [File Number]) 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. With respect to the section of the Initial Letter entitled "[Reference Section]," the reading of minutes described in that section has been carried out through [Date of latest minutes available].
2. With respect to the section of the Initial Letter entitled "[Reference Section]," the inquiries of certain officials of the Company who have responsibility for financial and accounting matters described in that section have been carried out to [Date of latest inquiry, typically within 3 business days of closing] (the "Cut-off Date").
3. With respect to the section of the Initial Letter entitled "[Reference Section]," the period for which the procedures were performed is the period from [End date of previous letter] to [Cut-off Date].
4. [Optional: Insert any specific changes to data or negative assurance findings identified during the bring-down period].

This letter is enumerated for the sole information of the Underwriters 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,

[Name of Independent Registered Public Accounting Firm]