

[Bank Letterhead]

Date: [Insert Date]

To: [Beneficiary/Seller Name]

Address: [Insert Address]

Subject: BANK COMFORT LETTER

Dear Sirs,

We, [Issuing Bank Name], located at [Bank Address], hereby confirm with full bank responsibility that our client, [Applicant/Middleman Company Name], maintains an account with us (Account No: [Insert Number]) and is in good standing.

Our client has requested the issuance of a Back-to-Back Letter of Credit (LC) in favor of [Beneficiary Name] for the purchase of [Description of Goods] in the amount of [Currency/Amount].

We confirm that our client has the necessary credit facilities and financial standing to support this transaction. This facility is contingent upon the receipt and successful verification of a Master Letter of Credit (MLC) issued by [End Buyer's Bank Name] in favor of our client, which will serve as the primary security for the Back-to-Back LC.

The Back-to-Back Letter of Credit will be issued subject to the Uniform Customs and Practice for Documentary Credits (UCP 600) and our internal final credit approval of the Master LC terms.

This letter is for information purposes only and does not constitute a financial guarantee or a binding commitment to lend at this stage. It is intended solely for the addressee and is to remain confidential.

Yours faithfully,

For and on behalf of [Issuing Bank Name]

[Authorized Signatory Name]

[Title/Position]

[Bank Stamp]