

**[Date]**

**To:** [Recipient Name/Lending Institution]

**Address:** [Recipient Address]

**Re: Comfort Letter regarding [Name of Subsidiary/Borrower]**

Dear [Name],

This letter is provided by [Parent Company Name] in relation to the credit facilities granted to [Subsidiary Name].

**1. Statement of Awareness**

We confirm that we are aware of the financial obligations and the terms of the agreement dated [Date] between [Recipient] and [Subsidiary Name].

**2. Policy of Support**

It is our current policy to ensure that [Subsidiary Name] is operated and capitalized in a manner that enables it to meet its financial obligations.

**3. Binding or Non-Binding Declaration**

*[Choose Option A or Option B below and delete the other]*

**[Option A: Non-Binding Intent]**

This letter is intended as a statement of present policy only. It does not constitute a legal guarantee, a financial indemnity, or a legally binding commitment by [Parent Company Name]. This letter shall not give rise to any legal obligation or liability on our part to satisfy the debts of [Subsidiary Name].

**[Option B: Binding Intent]**

This letter constitutes a legally binding and enforceable commitment. [Parent Company Name] hereby undertakes to maintain its shareholding in [Subsidiary Name] and to provide sufficient liquidity to ensure all obligations to [Recipient] are met in full as they fall due, until such time as the credit facility is terminated.

**4. Governing Law**

This letter shall be governed by and construed in accordance with the laws of [Jurisdiction].

Yours sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Position]

[Parent Company Name]