[Company Letterhead of Parent/Acquiring Entity]

[Date]

[Recipient Name]
[Recipient Title/Board of Directors]
[Name of Subsidiary/Merged Entity]
[Address]

Subject: Post-Merger Liquidity Assurance Comfort Letter

To whom it may concern,

Following the legal merger between [Parent Company Name] and [Subsidiary/Merged Entity Name] effective as of [Date], this letter serves to confirm the financial commitment of [Parent Company Name] to the ongoing operations of [Subsidiary/Merged Entity Name].

[Parent Company Name] acknowledges its intent to provide the necessary financial support and liquidity to [Subsidiary/Merged Entity Name] to ensure it remains a going concern. We hereby undertake to provide sufficient funds to enable the entity to meet its financial obligations and liabilities as they fall due for a period of at least twelve (12) months from the date of this letter.

This assurance includes, but is not limited to:

- Maintaining adequate working capital levels.
- Providing access to group-level credit facilities.
- Subordinating intercompany debts if required by local regulatory or audit standards.

This letter is a statement of current intent and financial policy. It is issued for the purpose of assisting [Subsidiary/Merged Entity Name] in the preparation of its financial statements and to provide assurance to its creditors and stakeholders following the merger integration.

This commitment will remain in effect until [Expiration Date] or until such time as the entity is deemed self-sufficient, whichever occurs first.

Yours sincerely,

[Signature]

[Name of Authorized Signatory]
[Title, e.g., Chief Financial Officer]
[Parent Company Name]