[Date]

[Recipient Name]
[Title]
[Acquiring Company Name]
[Address]
[City, State, Zip Code]

Subject: Working Capital Comfort Letter Regarding [Target Company Name]

Dear [Recipient Name],

This letter is provided in connection with the proposed acquisition of [Target Company Name] (the "Company") by [Acquiring Company Name] (the "Buyer") pursuant to the Purchase Agreement dated [Date].

We, the Board of Directors of the Company, have reviewed the projected working capital requirements for the period commencing on the closing date and ending [Number] months thereafter. Based on our review of the Company's current financial position, historical performance, and internal budgets, we confirm the following:

- The Company maintains accounting records that accurately reflect its operational expenses and liquidity.
- As of the date of this letter, the Company possesses sufficient working capital to meet its present requirements and obligations as they fall due.
- The Company has no known material contingent liabilities that would significantly impair its working capital position during the integration period.
- Adequate credit facilities and cash reserves are currently in place to support ongoing operations through the anticipated closing date.

This letter is provided for the sole purpose of assisting the Buyer in its due diligence process. It does not constitute a legal guarantee of future performance or a formal financial audit. This statement is based on facts and circumstances known to us as of this date.

Sincerely,

[Signature]

[Name of Authorized Representative]
[Title]
[Target Company Name]