[Bank Name]
[Department]
[Bank Address]
[City, State, Zip Code]

[Date]

[Recipient Name]
[Title]
[Company Name]
[Address]

RE: Comfort Letter regarding Asset Valuation for [Target Company Name]

To Whom It May Concern,

This letter is provided at the request of [Target Company Name] (the "Company") in connection with the proposed transaction between the Company and [Acquiring Entity].

We, [Bank Name], serve as a financial advisor to the Company. In this capacity, we have performed certain valuation analyses of the Company's assets, including but not limited to [list specific assets, e.g., real estate holdings, loan portfolios, or equipment].

Based on our review of the financial information provided by the Company and the application of standard industry valuation methodologies, we confirm that as of [Date], the estimated fair market value of the identified assets is consistent with the values represented in the [Financial Statement/Report Name] dated [Date].

Please note that this letter is intended solely for the internal use of the addressee and is not to be construed as a formal appraisal or a guarantee of future value. Our analysis is based on information provided by the Company, the accuracy of which we have not independently verified.

This comfort letter does not create any third-party beneficiary rights and [Bank Name] assumes no liability to any other parties who may rely on its contents.

Sincerely,

[Signature]

[Name of Authorized Signatory]
[Title]
[Bank Name]