

[Company Letterhead]

To: [Name of Lending Institution/Agent Bank]

[Address]

[City, Country]

Date: [Insert Date]

Subject: Letter of Comfort regarding Debt Restructuring of [Subsidiary Name]

Dear Sir/Ms,

We, [Parent Company Name], a company organized and existing under the laws of [Parent Country], refer to the credit facilities and outstanding debt obligations of our subsidiary, [Subsidiary Name] (the "Borrower"), currently undergoing cross-border debt restructuring.

We are aware of the negotiations between the Borrower and the consortium of lenders regarding the restructuring of its existing debt under the [Reference Agreement Name/Date].

In connection with this process, we hereby confirm the following:

1. **Support of Restructuring:** We are fully aware of and support the proposed restructuring plan. It is our policy to ensure that the Borrower is managed and operated in a manner that enables it to meet its revised financial obligations.
2. **Maintenance of Shareholding:** It is our current intention to maintain our [Percentage]% shareholding in the Borrower for the duration of the restructuring period, unless otherwise agreed upon with the lenders.
3. **Operational Oversight:** We confirm our commitment to providing the necessary management oversight to assist the Borrower in achieving the operational targets set forth in the restructuring proposal.
4. **Cross-Border Compliance:** We will use our best efforts to ensure the Borrower complies with all local and international regulatory requirements necessary to facilitate the cross-border transfer of funds for debt servicing.

This letter is a statement of our current policy and intention only. It is not intended to create a legal guarantee, a financial indemnity, or any legally binding obligation on our part to discharge the liabilities of the Borrower.

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

Yours faithfully,

By: _____
Name: [Authorized Signatory Name]
Title: [Authorized Signatory Title]
For and on behalf of [Parent Company Name]