

[Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Lender/Creditor Name]

[Address]

Subject: Comfort Letter regarding Debt-to-Equity Swap Restructuring Agreement

Dear [Name of Recipient],

We write this letter in connection with the proposed restructuring agreement between [Company Name] (the "Company") and [Creditor Name] (the "Creditor"), specifically regarding the conversion of outstanding debt into equity shares of the Company (the "Debt-to-Equity Swap").

The Board of Directors and Management of the Company hereby confirm their full support for this restructuring process. It is our policy to ensure that the Company maintains a sustainable capital structure and meets its long-term financial obligations. We acknowledge that the Debt-to-Equity Swap is a critical component of our financial turnaround strategy.

In support of this agreement, the Company confirms the following:

- The internal corporate approvals necessary to authorize the issuance of new equity shares have been initiated and are expected to be finalized by [Date].
- The Company remains committed to providing all necessary documentation and regulatory filings required to complete the swap in accordance with applicable laws.
- Management will exercise its best efforts to ensure the Company's operational stability during and after the restructuring period to protect the value of the newly issued equity.

Please note that this letter is a statement of current intent and policy and does not constitute a legally binding guarantee of the Company's performance or a legal indemnity, except as expressly provided in the formal Restructuring Agreement executed by both parties.

We look forward to a successful partnership and the continued growth of the Company.

Yours sincerely,

[Signature]

[Name of Authorized Signatory]

[Title]

[Company Name]