

[Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Financial Institution/Organization Name]

[Address]

Subject: Comfort Letter Regarding Restructuring of Non-Performing Loan (NPL) Portfolio

Dear [Recipient Name],

We refer to the ongoing discussions regarding the restructuring of the Non-Performing Loan (NPL) portfolio held by [Borrower Name/Entity Name], specifically concerning the credit facilities identified as [Reference Numbers/Account IDs].

We, [Sponsor/Parent Company Name], acknowledge the proposed restructuring plan dated [Date], which aims to stabilize the financial position of [Borrower Name] and improve the recovery prospects of the aforementioned portfolio.

By way of this letter, we confirm our awareness of the restructuring terms, including [Briefly mention key terms, e.g., revised repayment schedules, interest rate adjustments, or collateral enhancements]. We hereby express our support for this initiative and confirm our commitment to ensuring that [Borrower Name] maintains the necessary management focus and operational resources required to execute this plan effectively.

While this letter does not constitute a legal guarantee of payment or a formal indemnity, it reflects our current policy and intention to oversee the successful implementation of the restructuring strategy and to assist [Borrower Name] in meeting its obligations under the revised agreement to the best of our corporate capacity.

We remain available to provide further clarification or updates as the restructuring process progresses.

Yours sincerely,

[Signature]

[Name of Authorized Signatory]

[Title]

[Company Name]