

[Company Letterhead of Parent Holding Company]

[Date]

[Name of Recipient/Lender]

[Address]

[City, State, Zip Code]

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

Dear [Name of Contact Person or Department],

We, [Full Name of Parent Holding Company], the parent company of [Full Name of Subsidiary] (the "Subsidiary"), are aware that the Subsidiary is currently engaged in negotiations with you regarding the restructuring of its existing debt facilities, specifically [Reference Loan Numbers or Agreement Dates].

We hereby confirm that we are fully informed of the terms and conditions of the proposed restructuring plan. It is our current policy to ensure that our subsidiaries are managed and financed in such a way that they are able to meet their contractual obligations as they fall due.

While this letter does not constitute a legal guarantee or a formal commitment to provide funds, [Full Name of Parent Holding Company] confirms its intention to maintain its shareholding in the Subsidiary for the duration of the restructured repayment period and to provide the necessary management oversight to support the Subsidiary's financial stability.

We further confirm that we have no present intention to take any action that would result in the Subsidiary being unable to fulfill its obligations under the revised debt agreement.

This letter is issued for your information in connection with the restructuring process and is not to be used or relied upon for any other purpose without our prior written consent.

Yours sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Position]

[Parent Holding Company Name]