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[Company Letterhead of Parent Company]

[Date]

[Name of Financial Institution/Lender]

[Address]

[City, State, Zip Code]

**RE: Comfort Letter regarding [Subsidiary Name] Debt Restructuring**

Dear Sir/Madam,

We, [Name of Parent Company], refer to the Debt Restructuring Agreement dated [Date] (the "Agreement") entered into between [Name of Subsidiary] (the "Subsidiary") and [Name of Lender] (the "Lender").

We confirm that we are the legal and beneficial owner of [Percentage]% of the issued share capital of the Subsidiary. We are fully aware of the terms and conditions of the Agreement and the financial obligations the Subsidiary has undertaken therein.

It is our current policy to ensure that the Subsidiary is managed and funded in a manner that allows it to meet its financial obligations as they fall due. In particular, we confirm our intention to maintain our shareholding in the Subsidiary for the duration of the Agreement and to provide the necessary support to ensure the Subsidiary remains a going concern.

This letter is a statement of our current policy and intention only. It is not intended to create a legally binding guarantee or a formal security interest, nor does it constitute a legal obligation to provide specific funds. However, we acknowledge that the Lender is relying on this expression of support in entering into the Debt Restructuring Agreement.

We agree to notify you promptly should there be any material change in our ownership of the Subsidiary or in our policy regarding the support mentioned above.

Yours faithfully,

For and on behalf of [Name of Parent Company]

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[Name of Authorized Signatory]

[Title/Position]