

[Parent Company Letterhead]

[Date]

To: [Lending Bank Name]

[Address]

[City, State, Zip Code]

**RE: Comfort Letter for Pre-Shipment Export Financing Facility to [Subsidiary Name]**

Dear Sirs,

We, [Parent Company Name], acknowledge that [Lending Bank Name] (the "Bank") has agreed to provide a pre-shipment export financing facility (the "Facility") to our subsidiary, [Subsidiary Name] (the "Borrower"), in the amount of [Amount and Currency].

We are aware of the terms and conditions of the Facility Agreement dated [Date] and confirm that the Facility is being obtained with our full knowledge and consent.

In consideration of the Bank providing this Facility, we hereby confirm the following:

1. **Maintenance of Ownership:** It is our current policy to maintain our [Percentage]% shareholding and management control in the Borrower for the duration of the Facility. We will inform the Bank immediately of any intended change in our ownership or control.
2. **Operational Support:** We confirm our intention to ensure that the Borrower is managed and operated in a manner that enables it to meet its contractual obligations under the Facility, including the timely production and shipment of goods as per the underlying export orders.
3. **Financial Viability:** It is our policy to ensure that the Borrower remains in a position to meet its financial obligations to the Bank as they fall due.

This letter is an expression of our awareness and support for the Borrower's financing arrangements. It is not intended to be a legally binding guarantee or a collateral security for the Facility.

This letter shall be governed by the laws of [Jurisdiction].

Yours faithfully,

For and on behalf of [Parent Company Name]

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[Authorized Signatory Name]  
[Title/Position]