

[Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Financial Institution/Entity Name]

[Address]

**RE: Comfort Letter regarding Non-Performing Asset (NPA) Offsets for [Joint Venture Name]**

Dear [Recipient Name],

This letter is provided by [Parent Company Name] in connection with the Joint Venture agreement dated [Date] between [Partner A] and [Partner B] regarding the management and resolution of Non-Performing Assets (NPAs) held within [Joint Venture Name/Special Purpose Vehicle].

We, [Parent Company Name], hereby confirm our awareness of the financial obligations and the specific offset mechanisms structured to address the NPAs. While this letter does not constitute a direct legal guarantee of the debt, it serves as an expression of our support for the following arrangement:

- **Operational Support:** We intend to ensure that [Joint Venture Name] maintains sufficient liquidity and management oversight to execute the NPA recovery strategy.
- **Offset Mechanism:** We acknowledge the provision allowing for the offset of specific performing assets or capital distributions against the identified Non-Performing Assets to maintain the target balance sheet ratios.
- **Capital Maintenance:** It is our current policy to support our subsidiary/affiliate in meeting its financial commitments as they fall due throughout the duration of the NPA resolution period.

This statement reflects our current intentions and corporate policy. This letter is not intended to be legally binding and does not create any third-party beneficiary rights, nor does it supersede any formal security documentation already in place.

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

Yours sincerely,

[Signature]

[Name of Authorized Signatory]

[Title]

[Parent Company Name]