[Company Letterhead]

[Date]

[Lessor Name]
[Lessor Address]
[City, State, Zip Code]

RE: Comfort Letter regarding [Subsidiary Name] - Equipment Lease Agreement

Dear [Contact Person Name],

We, [Parent Company Name], refer to the equipment lease agreement dated [Date] (the "Agreement") between [Lessor Name] (the "Lessor") and our subsidiary, [Subsidiary Name] (the "Lessee"), for the leasing of [Description of Manufacturing Equipment].

We confirm that [Subsidiary Name] is a [Percentage]% owned subsidiary of [Parent Company Name]. We are aware of the terms and conditions set forth in the Agreement and the financial obligations incurred by the Lessee thereunder.

It is our current policy to ensure that our subsidiary is managed and funded in a manner that enables it to fulfill its contractual obligations. We confirm our intention to maintain our current shareholding in the Lessee for the duration of the lease term, unless prior written notice is provided to you.

Furthermore, we undertake to monitor the financial position of the Lessee and to use our influence to ensure that the Lessee meets its payment obligations to the Lessor as they fall due.

Please note that this letter is a statement of our management policy and intent only. It does not constitute a legal guarantee or a legally binding financial commitment by [Parent Company Name] to discharge the liabilities of the Lessee.

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

Yours sincerely,

[Signature]
[Name of Authorized Signatory]
[Title/Position]
[Parent Company Name]