[Sponsor Company Name]
[Address Line 1]
[Address Line 2]
[City, State, Zip Code]

[Date]

[Lessor/Leasing Company Name]
[Address Line 1]
[City, State, Zip Code]

RE: Comfort Letter for [Subsidiary/Borrower Name] - Technology Infrastructure Lease

To whom it may concern,

We, [Sponsor Company Name], understand that [Subsidiary Name] (the "Lessee") is entering into a lease agreement with [Lessor Company Name] (the "Lessor") for the acquisition and financing of technology infrastructure, including [brief description of hardware/software/servers].

In connection with this transaction, we confirm the following:

1. **Ownership:** [Subsidiary Name] is a [Percentage]% owned subsidiary of [Sponsor Company Name].

2. **Management Support:** It is our current policy to ensure that the Lessee is managed and operated in a manner that allows it to meet its financial obligations, including payments due under the aforementioned lease agreement.

3. **Operational Continuity:** We recognize the importance of this technology infrastructure to the Lessee's operations and intend to maintain our interest in the Lessee for the duration of the lease term.

4. **Financial Awareness:** We are aware of the terms and conditions of the lease agreement and confirm that the Lessee has the necessary internal approvals to enter into this commitment.

This letter is a statement of our current intention and policy; it does not constitute a legal guarantee of payment or a formal indemnity by [Sponsor Company Name] for the liabilities of the Lessee.

Yours faithfully,

[Signature]

[Name of Authorized Signatory]
[Title]
[Sponsor Company Name]