[Parent Company Letterhead]

[Date]

To: [Name of Recipient/Auditors/Lenders]
[Address]

Re: Letter of Comfort - [Subsidiary Name]

Dear Sir/Madam,

This letter is provided by [Parent Company Name] in connection with the financial statements and operational requirements of our subsidiary, [Subsidiary Name] (the "Subsidiary").

We confirm that [Subsidiary Name] is a direct/indirect subsidiary of [Parent Company Name]. We are aware of the financial obligations and liabilities incurred by the Subsidiary in the normal course of its business.

It is the current policy of [Parent Company Name] to ensure that [Subsidiary Name] is managed and operated in such a manner that it remains a going concern and is able to meet its financial obligations as they fall due.

Specifically, [Parent Company Name] confirms its intention to provide such financial support as is necessary to enable the Subsidiary to continue its operations and fulfill its liabilities for a period of at least twelve months from the date of approval of the Subsidiary's financial statements for the year ended [Year End Date].

This letter is a statement of present policy and intention only and is not intended to create a legally binding guarantee or a formal security interest in favor of any third party.

Yours faithfully,

For and on behalf of [Parent Company Name]

[Signature]

[Name of Authorized Signatory]
[Title/Position]