[Company Letterhead]

[Date]

[Lending Institution Name]
[Address]
[City, State, Zip Code]

Re: Comfort Letter Regarding Short-Term Debt Refinancing for [Company Name]

To whom it may concern,

This letter is provided by [Company Name] (the "Company") in connection with its short-term debt obligations currently totaling [Amount] and maturing on [Date].

We hereby confirm our intent and financial capability to refinance the aforementioned short-term debt. It is the current policy and strategic objective of the Company to transition these obligations into [Long-Term Debt / New Credit Facility] prior to the maturity date.

The Company has initiated formal discussions with [Name of Financial Institution] regarding a replacement facility. Based on our current financial standing and preliminary negotiations, we have a reasonable expectation that the refinancing will be completed on terms favorable to the Company's ongoing liquidity requirements.

Management remains committed to maintaining adequate capital structures and ensures that sufficient resources are allocated to meet all debt service obligations as they fall due.

Please note that this letter is for information purposes only and does not constitute a legal guarantee or a binding commitment to any specific third party. This statement reflects our current intentions based on existing market conditions.

Sincerely,

[Signature]
[Name of Authorized Officer]
[Title/Chief Financial Officer]
[Company Name]