

[Parent Company Letterhead]

[Date]

To: [Name of Financial Institution/Counterparty]

[Address Line 1]

[Address Line 2]

[City, State, Zip Code]

Subject: Letter of Comfort regarding [Subsidiary Name]

Dear Sirs,

We, [Parent Company Name], refer to the Interest Rate Swap transactions and the associated International Swaps and Derivatives Association (ISDA) Master Agreement dated [Date] (the "Agreement") entered into, or to be entered into, between [Financial Institution Name] (the "Bank") and our subsidiary, [Subsidiary Name] (the "Subsidiary").

We confirm that we are aware of the terms and conditions of the Agreement and the financial obligations arising from the Interest Rate Swap transactions undertaken by the Subsidiary.

While this letter does not constitute a formal legal guarantee of the Subsidiary's liabilities, we hereby confirm the following:

1. **Ownership:** It is our current policy to maintain our [Percentage]% shareholding and control of the Subsidiary for the duration of these transactions.
2. **Financial Soundness:** We intend to ensure that the Subsidiary is managed and funded in a manner that enables it to meet its financial obligations to the Bank as they fall due.
3. **Notice of Change:** We undertake to inform the Bank immediately should there be any significant change in our shareholding or control of the Subsidiary.

This letter is issued for your information only and shall be governed by and construed in accordance with the laws of [Jurisdiction].

Yours faithfully,

For and on behalf of [Parent Company Name]

[Name of Authorized Signatory]

[Title/Position]