[Company Letterhead]

[Date]

[Recipient Name]
[Recipient Title]
[Recipient Company Name]
[Recipient Address]

Re: Comfort Letter regarding Material Adverse Change

Dear [Recipient Name],

This letter is provided in connection with the [Agreement Name, e.g., Loan Agreement or Purchase Agreement] dated [Date] between [Company Name] (the "Company") and [Recipient Company Name].

The Company hereby confirms that, to the best of its knowledge and based on its current financial records, since the date of the last audited financial statements dated [Date of Last Audit]:

- There has been no material adverse change in the financial position, operations, or assets of the Company.
- No events have occurred that would reasonably be expected to have a material adverse effect on the Company's ability to perform its obligations under the Agreement.
- The Company remains in compliance with all financial covenants previously disclosed.

This letter is issued based on information available as of the date hereof. The Company undertakes no obligation to update this letter unless specifically required by the terms of the Agreement.

This letter is for your sole benefit and may not be relied upon by any other party without our prior written consent.

Sincerely,

[Signature]
[Name of Authorized Signatory]
[Title]