

[Date]

[Recipient Name]

[Recipient Title]

[Lending Institution Name]

[Address Line 1]

[Address Line 2]

RE: Comfort Letter Regarding Financial Statements of [Guarantor Name]

To [Recipient Name/Credit Committee],

This letter is provided in connection with the loan facility applied for by [Borrower Name] (the "Borrower"), for which [Guarantor Name] (the "Guarantor") is providing a personal/corporate guarantee.

I am writing to confirm that I have prepared or reviewed the financial statements and supporting documentation of the Guarantor for the period ending [Date]. To the best of my knowledge and based on the information provided to me, I confirm the following:

- The financial statements fairly represent the financial position of the Guarantor as of the date stated.
- The assets listed, including [mention major assets, e.g., real estate, liquid securities], are verified as being held in the name of the Guarantor.
- All known liabilities and contingent liabilities have been disclosed in the provided statements.
- There has been no material adverse change in the Guarantor's financial position since the date of the last statement.

This letter is issued for the sole purpose of assisting [Lending Institution Name] in its credit evaluation process. It does not constitute a formal audit or a legal guarantee of future performance by the Guarantor.

Should you require any further clarification regarding these statements, please do not hesitate to contact me.

Sincerely,

[Signature]

[Name of Accountant/CPA or Authorized Representative]

[Title/Professional Designation]

[Company Name]

[Contact Information]