[Company Letterhead]

[Date]

[Bank Name]
[Department Name]
[Street Address]
[City, State, Zip Code]

Re: Borrowing Base Calculation Comfort Letter - [Company Name]

To [Contact Name or Loan Officer],

This letter is provided in connection with the [Loan/Credit Agreement Name] dated [Agreement Date] between [Company Name] (the "Borrower") and [Bank Name] (the "Lender").

We, the undersigned management of the Borrower, hereby confirm that the Borrowing Base Certificate dated [Date of Certificate] for the period ending [Reporting Period End Date] has been prepared in accordance with the terms and definitions set forth in the Credit Agreement.

We further certify that:

- The accounts receivable and inventory levels reported are accurate and reflected in the company's general ledger.
- All "Eligible Accounts" and "Eligible Inventory" included in the calculation meet the eligibility criteria defined in the Credit Agreement.
- To the best of our knowledge, there are no material liens or encumbrances on the collateral other than those permitted under the Agreement.
- No Event of Default has occurred or is continuing as of the date of this letter.

The attached supporting documentation, including aging reports and inventory summaries, provides a true and fair view of the assets supporting the borrowing capacity.

Sincerely,

[Signature]
[Name of Authorized Officer]
[Title, e.g., Chief Financial Officer]