[Company Letterhead]

[Date]

[Lender Name]
[Lender Address]
[City, State, Zip Code]

Re: Financial Covenant Compliance Comfort Letter - [Reporting Period]

To [Contact Person/Department Name],

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

We, [Accounting Firm Name/Internal Finance Department], have reviewed the financial statements and records of the Borrower for the period ending [Period End Date]. Based on our review, we provide this comfort letter regarding the Borrower's compliance with the following financial covenants as specified in Section [Section Number] of the Agreement:

1. [Covenant Name, e.g., Debt-to-Equity Ratio]
Required Ratio: [Value]
Actual Ratio: [Value]
Status: [In Compliance/Not In Compliance]

2. [Covenant Name, e.g., Interest Coverage Ratio]
Required Ratio: [Value]
Actual Ratio: [Value]
Status: [In Compliance/Not In Compliance]

3. [Covenant Name, e.g., Minimum Tangible Net Worth]
Required Amount: [Value]
Actual Amount: [Value]
Status: [In Compliance/Not In Compliance]

We confirm that as of the date of this letter, no Event of Default has occurred or is continuing, and the calculations provided above are consistent with the definitions and requirements set forth in the Agreement.

This letter is intended solely for the use of the Lender in monitoring compliance with the Agreement and may not be relied upon for any other purpose without our prior written consent.

Sincerely,

[Signature]

[Name of Authorized Signatory]
[Title]
[Company/Firm Name]