[Company Letterhead]

[Date]

[Recipient Name]
[Recipient Title]
[Bank or Institution Name]
[Address]

**Subject: Comfort Letter Regarding Working Capital Requirements**

Dear [Recipient Name],

This letter is provided in connection with the [Facility Name/Credit Line] requested by [Company Name] (the "Company").

We, the Board of Directors/Management of [Company Name], have reviewed the Company's financial projections and working capital requirements for the period commencing [Start Date] and ending [End Date]. Based on our internal assessments and current market conditions, we confirm the following:

1. The Company has sufficient working capital to meet its present requirements and its obligations as they fall due for the next twelve months.

2. The requested facility of [Amount] is intended to support [specific purpose, e.g., seasonal inventory builds/operational expansion] and will strengthen the Company's liquidity position.

3. There have been no material adverse changes in the financial position of the Company since the date of the last audited financial statements dated [Date].

This letter is for your information only and is not to be construed as a formal guarantee or a legal commitment to provide additional funding, but rather as an expression of our confidence in the Company's operational liquidity.

Yours sincerely,

[Signature]

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