[Company Letterhead]

[Date]

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

Attention: [Relationship Manager Name]

RE: Comfort Letter regarding Loan Agreement dated [Date] (the "Agreement")

To whom it may concern,

This letter is provided in connection with the [Loan/Credit Facility] granted by [Bank Name] to [Company Name] (the "Company").

We confirm that as of [Reporting Period End Date], we have reviewed the financial covenants set forth in Section [Number] of the Agreement. Based on our internal financial statements and calculations, the Company is in compliance with the following requirements:

- **[Covenant Name, e.g., Debt Service Coverage Ratio]:** Required: [Value] | Actual: [Value]
- **[Covenant Name, e.g., Leverage Ratio]:** Required: [Value] | Actual: [Value]
- **[Covenant Name, e.g., Minimum Net Worth]:** Required: [Value] | Actual: [Value]

To the best of our knowledge, no Event of Default has occurred or is continuing as defined in the Agreement. The Company maintains adequate liquidity to meet its current obligations and continues to operate as a going concern.

The financial information used for these calculations has been prepared in accordance with [GAAP/IFRS] and presents fairly, in all material respects, the financial position of the Company.

This letter is for the sole purpose of providing comfort regarding covenant compliance and may not be relied upon for any other purpose.

Sincerely,

[Signature]

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