

[Sender's Name]  
[Sender's Title]  
[Company Name]  
[Address]  
[Email]  
[Phone Number]

[Date]

[Recipient Name]  
[Trustee or Law Firm Name]  
[Address]

**Re: [Debtor Name] Case No. [Case Number] - Response to Preference Demand**

Dear [Recipient Name],

I am writing in response to your demand letter dated [Date] regarding allegedly preferential transfers made to [Company Name] in the amount of [Amount] during the 90-day period prior to the bankruptcy filing.

Based on our review of the records, it is our opinion that these transfers are protected from recovery under 11 U.S.C. § 547(c)(1) as a contemporaneous exchange for new value. Specifically:

- **Intent:** Both the Debtor and [Company Name] intended the transfer to be a contemporaneous exchange for new value.
- **New Value:** [Company Name] provided new value to the Debtor in the form of [Goods/Services] at the time of payment.
- **Contemporaneousness:** The exchange was, in fact, substantially contemporaneous. The payment was received on [Date] in direct exchange for [Invoice/Delivery Receipt] dated [Date].

Because the Debtor received value equivalent to the payment made, there was no depletion of the bankruptcy estate, and the transfer does not constitute a voidable preference.

We have attached supporting documentation, including [List Attachments, e.g., Invoices, Bills of Lading, Proof of Payment].

We request that you withdraw your demand regarding these specific transactions. Please confirm your receipt of this letter and your position on this matter by [Deadline Date].

Sincerely,

[Signature]  
[Printed Name]