[Date]

[Auditor Name]
[Auditor Firm]
[Address]
[City, State, Zip Code]

RE: [Client/Company Name] - Audit Inquiry Response

Dear [Auditor Name],

By letter dated [Date of Inquiry Letter], [Client Name] has requested that we furnish you with certain information regarding those matters as to which we have been engaged and to which we have devoted substantive attention on behalf of the Company in the form of legal consultation or representation.

Subject to the foregoing, we advise you that as of [Effective Date of Response], we are not aware of any pending or threatened litigation, claims, or assessments against the Company, except as follows:

[Case Name/Description]

- **Nature of Matter:** [Brief description of the legal proceeding]
- **Current Status:** [Current stage of the matter]
- **Evaluation:** [Legal opinion on probability of unfavorable outcome and estimate of potential loss/range of loss, if possible]

With respect to unasserted claims and assessments, where no legal proceeding has been instituted, we advise you that it is our policy to follow the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975). We have not been engaged to represent the Company in connection with any unasserted possible claims or assessments except as specifically identified below:

[List unasserted claims or state "None"]

This response is limited by, and in accordance with, the ABA Statement of Policy. We do not undertake to advise you of any changes in the status of these matters that may come to our attention after the date of this letter.

This letter is solely for your information in connection with your audit of the financial condition of the Company and is not to be quoted in whole or in part or otherwise referred to in any financial statements or documents.

Sincerely,

[Name of Law Firm]
By: [Signature]
[Name of Partner/Attorney]