[Law Firm Letterhead]

[Date]

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

RE: [Client Name] - Annual Audit for Period Ending [Date]

Dear [Auditor Name/Firm Name],

By letter dated [Date of Client Request], [Client Name] has requested that we provide you with certain information regarding pending or threatened litigation and unasserted claims for which we have been engaged to provide legal representation.

Subject to the limitations set forth in the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information, we furnish the following information:

Pending or Threatened Litigation

Case Name: [Case Name/Reference]
Nature of the Case: [Brief Description of Legal Matter]
Current Status: [Description of Current Procedural Status]
Evaluation of Outcome: [Statement regarding the likelihood of an unfavorable outcome and an estimate, if possible, of the amount or range of potential loss.]

(Repeat the section above for each material matter.)

Unasserted Claims and Assessments

[Information regarding unasserted claims specifically identified by the client that the client has determined are probable of assertion and, if asserted, would have at least a reasonable possibility of an unfavorable outcome.]

Other Matters

As of [Date], our records indicate that [Client Name] owes this firm the sum of $[Amount] for unpaid legal fees and disbursements.

The information contained in this letter is as of [Effective Date] and we undertake no obligation to advise you of changes which may occur after that date.

This response is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975). This letter is solely

for your information and use in connection with your audit of the financial condition of [Client Name] and is not to be quoted or used for any other purpose without our prior written consent.

Very truly yours,

[Lawyer Signature]
[Lawyer Name]
[Law Firm Name]