[Law Firm Letterhead]

[Date]

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

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

RE: Report on Unasserted Claims and Assessments

Dear [Auditor Name],

By letter dated [Date], [Client Name] (the "Company") has requested that we furnish to you certain information regarding unasserted possible claims and assessments which we have been engaged to represent the Company in connection with.

Consistent with the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information, we advise you that whenever, in the course of performing legal services for the Company with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the Company must disclose or consider disclosure concerning such possible claim or assessment, we, as a matter of professional responsibility to the Company, will so advise the Company and will consult with the Company concerning the question of such disclosure.

We are not currently aware of any unasserted possible claims or assessments that meet the standard for disclosure as defined by the Company's request, other than those, if any, specifically listed below:

[List Unasserted Claims Here or state "None"]

- Nature of the matter: [Description]
- Probability of assertion: [Likelihood]
- Potential range of loss: [Estimated amount]

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 in connection with your audit of the financial condition of the Company and is not to be quoted or used for any other purpose.

Very truly yours,

[Signature]
[Name of Partner]
[Law Firm Name]