[Law Firm Letterhead]

[Date]

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

Re: [Client Name] - Annual Audit for Year Ended [Fiscal Year End Date]

Dear Sir/Madam:

By letter dated [Date of Client Request Letter], [Client Name] (the "Company") has requested that we furnish to you certain information regarding professional services rendered by this firm to the Company.

This response is limited by, and is in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975). We do not undertake to advise you of any changes in the matters described herein that may be brought to our attention after this date.

Pending or Threatened Litigation

As of [Effective Date of Review], we are not representing the Company in any pending or threatened litigation, except as follows:

- [Case Name/Description]: [Provide brief summary, status, and management's evaluation of outcome if appropriate].
- [Case Name/Description]: [Provide brief summary, status, and management's evaluation of outcome if appropriate].

Unasserted Claims and Assessments

With respect to unasserted claims and assessments, we have no information to report other than that which has been specifically identified by the Company in the request letter and upon which we have been engaged to provide substantive legal consultation.

Outstanding Fees

As of [Date], the Company was indebted to this firm in the amount of $[Amount] for services rendered and disbursements incurred. This amount does not include services performed but not yet billed.

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 of the Company or related documents.

Very truly yours,

[Law Firm Name]

By: _____
[Partner Name]