[Law Firm Letterhead]

[Date]

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

Re: [Client Name] - Audit Inquiry dated [Date of Inquiry]

Dear [Auditor Name]:

By letter dated [Date of Client Request], [Client Name] (the "Company") has requested us to furnish you with certain information in connection with your examination of the accounts of the Company.

ABA POLICY STATEMENT

This response is focused solely on the items specifically identified in the Company's request. This letter is written in accordance with the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975) (the "Policy Statement"). The description of any matter herein and the scope of our response is subject to the limitations and qualifications set forth in the Policy Statement.

PENDING OR THREATENED LITIGATION

Subject to the foregoing and to the last paragraph of this letter, we advise you that at the time of this response, we are not representing the Company in connection with any pending or threatened litigation which we have determined involves a loss contingency of a material nature, except as set forth below:

[List Pending/Threatened Litigation or state "None"]

UNASSERTED CLAIMS AND ASSESSMENTS

With respect to unasserted possible claims or assessments, we wish to inform you that we are representing the Company only in connection with those matters specifically identified in the Company's request. We have not been requested to comment on any other unasserted possible claims or assessments, and we express no opinion thereon.

Pursuant to Section 6 of the Policy Statement and its accompanying Commentary, we acknowledge the Company's request that we advise the Company of any unasserted possible claims or assessments which have come to our attention and which we believe may require disclosure under Accounting Standards Codification Topic 450 (formerly FASB Statement No. 5). We confirm 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 and the applicable requirements of Accounting Standards Codification Topic 450.

LIMITATIONS

This response is limited by, and in accordance with, the Policy Statement. This letter is solely for your information and assistance 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, nor is it to be filed with any governmental agency or other person, without the prior written consent of this firm.

Very truly yours,

[Law Firm Name]

By: _____
[Partner Name]