[Law Firm Letterhead]

[Date]

[Name of Auditor]
[Auditor's Address]
[City, State, Zip Code]

Re: Audit Inquiry - [Client Name] (the "Company")

Dear [Name of Contact at Auditor]:

We have served as counsel to the Company for the period of [Start Date] through [End Date] in connection with [General nature of representation].

Subject to the limitations set forth below, we hereby advise you that as of the date of this letter, we are not representing the Company in any pending or threatened litigation, claims, or assessments that meet the threshold for disclosure under the American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information.

Specifically, we note the following:

1. Pending or Threatened Litigation
We are not currently aware of any pending or threatened legal proceedings or investigations involving the Company.

2. Unasserted Claims and Assessments
We are not aware of any unasserted possible claims or assessments that the Company has informed us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards.

3. Other Legal Matters
There are no other material legal liabilities or contractual obligations known to us that would negatively impact the Company's financial position for the audit period.

This response is limited to matters that have been given substantive attention by us in the form of legal consultation and representation. This letter is solely for the use of the Company and its auditors in connection with the audit of the Company's financial statements and is not to be quoted or relied upon by any other person.

Very truly yours,

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