[Date]

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

RE: [Company Name] - Audit Inquiry Regarding Pending or Threatened Litigation

To Whom It May Concern,

In connection with an audit of our financial statements for the period ended [Fiscal Year End Date], we provide the following information regarding pending or threatened litigation, claims, and assessments.

1. Pending or Threatened Litigation
The following is a list of matters involving the Company that are currently pending or threatened:

- **Case Name:** [Insert Case Name/Reference Number]
  Nature of Litigation: [Brief description of the claim]
  Current Status: [Describe current stage of proceedings]
  Evaluation of Potential Loss: [State if "Remote," "Reasonably Possible," or "Probable"]
  Estimated Amount of Loss: [Insert dollar range or state "Cannot be estimated"]

2. Unasserted Claims and Assessments
[Select one: There are no unasserted claims or assessments that are probable of assertion / We have identified the following unasserted claims: (List claims here)].

3. Response Limitation
This response is limited to those matters that are considered material to the financial statements of the Company. This information is provided solely for the purpose of the audit and is not to be used or quoted for any other purpose.

Sincerely,

[Signature]

[Name of Officer/Authorized Representative]
[Title]
[Company Name]