[Law Firm Letterhead]

[Date]

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

Re: [Client Name]

Dear [Name of Auditor/Partner]:

By letter dated [Date of Inquiry Letter], [Client Name] (the "Company") has requested us to furnish you with certain information regarding those matters as to which we have been engaged and to which we have devoted substantive attention on behalf of the Company in the form of legal consultation or representation.

**Pending or Threatened Litigation**

Pursuant to our engagement, we advise you that as of [Effective Date], we are not aware of any pending or threatened litigation, claims, or assessments against the Company, except as follows:

[List Cases Separately]

- **Case Name:** [Case Name/Reference Number]
- **Nature of Matter:** [Description of the legal claim]
- **Current Status:** [Status of proceedings]
- **Evaluation:** [Legal counsel's evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss]

**Unasserted Claims and Assessments**

With respect to matters which have been specifically identified by the Company and upon which we have been requested to comment, we advise as follows:

[List Unasserted Claims or state "None"]

**Limitations**

This response is limited by, and 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 above which may be brought to our attention after the date of this letter.

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 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,

[Signature of Attorney]
[Printed Name of Attorney/Firm]