[Attorney Letterhead]

[Date]

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

**RE: Evaluation of Pending Claims - [Case Name/Matter Number]**

Dear [Client Name],

In response to your request, we are providing this evaluation of the pending claims involving [Entity Name] as of [Effective Date].

**1. Description of the Claim**
[Provide a brief summary of the nature of the litigation, including the identity of the parties and the legal basis for the claim.]

**2. Status of Proceedings**
[Detail the current procedural stage, such as discovery, motion practice, or scheduled trial dates.]

**3. Evaluation of Likelihood of Unfavorable Outcome**
[State whether the likelihood of an unfavorable outcome is "probable," "reasonably possible," or "remote." Provide a summary of the facts supporting this assessment.]

**4. Estimate of Potential Loss**
[Provide an estimate of the amount or range of potential loss, or state that such an estimate cannot be made at this time.]

**5. Limitations**
This evaluation is limited to the matters specifically identified herein. We express no opinion as to the eventual outcome of these proceedings, as litigation is inherently uncertain.

This letter is prepared solely for the use of [Client Name] and its auditors and is not to be quoted or referred to in any other document without our express written consent.

Sincerely,

[Signature]
[Attorney Name]
[Law Firm Name]