[Date]

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

Re: [Client Name] - Annual Audit Inquiry

Dear [Auditor Name],

This letter is in response to the request of [Client Name] (the "Company") to provide you with certain information in connection with your examination of the Company's financial statements for the fiscal year ended [Date].

Subject to the limitations set forth below, we advise you that as of [Effective Date of Response], we have been engaged to give substantive attention to, or represent the Company in connection with, the following loss contingencies:

1. Pending or Threatened Litigation

[List case name, nature of the matter, current status, and evaluation of likelihood of unfavorable outcome/range of potential loss. If none, state "None."]

2. Unasserted Claims and Assessments

[List only those matters specifically identified by the Company as being considered probable of assertion and which, if asserted, would have at least a reasonable possibility of an unfavorable outcome. If none, state "None."]

3. Limitations

Our 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.

The Company has various other matters that we handle from time to time; however, we have limited our response to those matters which we believe are material to the Company's financial condition in accordance with the instructions provided in the inquiry letter.

Very truly yours,

[Law Firm Name]

By: _____
[Partner Name]

cc: [Client Contact Person]