[Company Letterhead]

[Date]

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

Re: [Company Name] - Pending Litigation Opinion for Fiscal Year Ending [Date]

Dear [Name of Contact Person at Audit Firm],

This letter is provided in connection with your audit of the financial statements of [Company Name] (the "Company") for the fiscal year ended [Date].

In my capacity as General Counsel for the Company, I have reviewed the status of pending or threatened litigation, claims, and assessments against the Company. My review included an evaluation of matters handled by internal legal staff and, where applicable, external counsel.

Subject to the limitations set forth below, I am providing the following information regarding material legal matters:

1. Pending or Threatened Litigation (Excluding Unasserted Claims)

[List case name, nature of the matter, current status, and an evaluation of the likelihood of an unfavorable outcome and the estimate of the amount or range of potential loss. If no such matters exist, state: "There are no pending or threatened litigation matters that meet the materiality threshold."]

2. Unasserted Claims and Assessments

[List any unasserted claims that the Company has determined are probable of assertion and, if asserted, would have a reasonable possibility of an unfavorable outcome. If none, state: "There are no unasserted claims that require disclosure."]

3. Other Material Liabilities

[Detail any other legal obligations, regulatory investigations, or contractual indemnities that may impact the financial statements.]

Limitations:

This response is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information. This opinion is based on facts known to me as of the date of this letter. I undertake no obligation to update this letter for events occurring after this date.

This letter is solely for the use of [Audit Firm Name] in connection with the aforementioned audit and is not to be quoted or used for any other purpose without prior written consent.

Sincerely,

[Signature]
[Full Name]
General Counsel
[Company Name]