

**[Law Firm Letterhead]**

**DATE:** [Date]

**TO:** The Independent Directors of [Company Name]

**ATTN:** [Name of Lead Independent Director/Committee Chair]

**RE:** Engagement of Special Legal Counsel for [Specific Matter/Project Name]

Dear Independent Directors,

This letter outlines the legal advisory framework regarding [describe the specific matter, e.g., the proposed merger, internal investigation, or related-party transaction]. Our role is to provide independent legal counsel to ensure the Independent Directors fulfill their fiduciary duties of care and loyalty to the shareholders.

**1. Scope of Engagement**

Our firm will provide legal advice exclusively to the Independent Directors. This includes:

- Reviewing all relevant transaction documents and corporate records.
- Advising on statutory requirements and judicial standards of review.
- Assisting in the evaluation of potential conflicts of interest.
- Attending meetings of the Independent Directors and recording minutes as required.

**2. Fiduciary Duties**

Under applicable law, the Independent Directors must act in good faith and in the best interests of the corporation. Our counsel will focus on maintaining a record of "procedural fairness" to protect the Board from liability and to ensure the integrity of the decision-making process.

**3. Independence and Privilege**

We confirm that we have no material conflicts of interest with [Company Name] or its management. Communications between this firm and the Independent Directors are protected by attorney-client privilege. To maintain this privilege, these communications should not be shared with management or third parties without prior consultation.

**4. Next Steps**

We recommend scheduling an initial executive session to review the timeline and the specific legal benchmarks required for the [Matter Name].

Sincerely,

[Signature]

[Name of Partner]

[Law Firm Name]