

[Your Law Firm Name]

[Your Address]

[City, State, Zip Code]

[Date]

[Recipient Name]

[Recipient Law Firm Name]

[Recipient Address]

[City, State, Zip Code]

RE: Letter of Intent for Co-Counsel Partnership - Initial Public Offering of [Issuer Name]

Dear [Recipient Name],

This Letter of Intent ("LOI") outlines the proposed terms under which [Your Law Firm Name] and [Recipient Law Firm Name] (collectively, the "Parties") will act as Co-Counsel to [Issuer Name] (the "Issuer") in connection with its Initial Public Offering ("IPO").

1. Scope of Representation

The Parties shall jointly represent the Issuer in all phases of the IPO process, including due diligence, preparation of the Registration Statement on Form [S-1/Other], compliance with SEC regulations, and coordination with underwriters.

2. Division of Responsibilities

The Parties agree to divide the workload as follows:

- [Your Law Firm Name]: Responsible for [e.g., SEC filings, corporate governance, and lead drafting].
- [Recipient Law Firm Name]: Responsible for [e.g., Blue Sky laws, due diligence review, and local regulatory compliance].

3. Fee Arrangement and Allocation

The total legal fees collected from the Issuer shall be shared between the Parties. The proposed allocation is [Percentage]% to [Your Law Firm Name] and [Percentage]% to [Recipient Law Firm Name], subject to the final engagement agreement signed by the Issuer.

4. Confidentiality

The Parties agree to maintain strict confidentiality regarding all non-public information shared during the course of this partnership and the IPO process.

5. Conflict of Interest

Both firms confirm that they have performed a conflict check and, as of the date of this letter, no conflicts exist that would prevent this joint representation.

6. Non-Binding Nature

This LOI is intended to express the mutual intent of the Parties and is not a legally binding

contract, except for the provisions regarding confidentiality. A formal Co-Counsel Agreement and Client Engagement Letter shall follow.

If these terms are acceptable, please sign and return a copy of this letter.

Sincerely,

[Your Name]

[Your Title]

[Your Law Firm Name]

Agreed and Accepted:

[Recipient Name]

[Recipient Law Firm Name]

Date: _____