

[Date]

[Recipient Name]

[Recipient Title]

[Company Name]

[Street Address]

[City, State, Zip Code]

**RE: [Subject of the Letter]**

**Client Number: [Insert Client Number]**

**Matter Number: [Insert Matter Number]**

Dear [Recipient Name],

[Body of letter starts here...]

Sincerely,

[Your Name]

[Your Title]