

**Date:** [Insert Date]

**To:** [Billing Department / Accounting Office]

**From:** [Name of Approving Partner/Manager]

**Subject:** Approval for Pro Bono Billing Write-Off

Dear [Recipient Name],

This letter serves as formal authorization to write off the outstanding balance for the following pro bono matter:

- **Client Name:** [Client Name]
- **Matter Number:** [Matter Number]
- **Total Amount to be Written Off:** [Insert Amount]
- **Billing Period:** [Start Date] to [End Date]

This matter has been designated as a pro bono engagement in accordance with firm policy. Please adjust the accounts receivable records to reflect a zero balance for this specific matter. The time recorded should be categorized as "Pro Bono Service" for internal reporting purposes.

If you require additional documentation or have questions regarding this adjustment, please contact [Name] at [Extension/Email].

Thank you for your assistance in this matter.

Sincerely,

[Signature]

[Printed Name]

[Title/Position]