

[Law Firm Name]  
[Address Line 1]  
[City, State, Zip Code]  
[Date]

[Client Name]  
[Client Address]  
[City, State, Zip Code]

**RE: [Year] Year-End Summary of Intellectual Property Legal Fees**

Dear [Client Name],

This letter provides a summary of the legal fees paid to [Law Firm Name] during the [Year] calendar year. This summary is intended to assist you or your tax professional in determining deductible business expenses or amortizable capital costs related to your intellectual property assets.

The total legal fees paid for the period of January 1, [Year] to December 31, [Year] are categorized as follows:

<b>Service Category</b>	<b>Description (Patents, Trademarks, Copyrights)</b>	<b>Total Fees Paid</b>
IP Prosecution	Preparation and filing of new applications	[\$Amount]
IP Maintenance	Renewal fees and maintenance dues	[\$Amount]
Enforcement & Litigation	Protection of IP rights against third parties	[\$Amount]
Licensing & Consulting	Agreement drafting and strategic advice	[\$Amount]
<b>TOTAL</b>		<b>[\$Total Amount]</b>

Please note that this document is for informational purposes and does not constitute formal tax advice. We recommend sharing this summary with your CPA or tax advisor to ensure compliance with current tax regulations regarding the capitalization or deduction of intangible asset expenses.

If you require a detailed breakdown of specific invoices or matter numbers, please contact our billing department.

Sincerely,

[Attorney Name/Firm Partner]  
[Law Firm Name]