

[Your Name/Law Firm Name]  
[Address Line 1]  
[Address Line 2]  
[City, State, Zip Code]  
[Email Address]  
[Phone Number]

[Date]

[Expert Name/Accounting Firm Name]  
[Address Line 1]  
[Address Line 2]  
[City, State, Zip Code]

**RE: Letter of Instruction - Shareholder Oppression Analysis regarding [Company Name]**

Dear [Expert Name],

This letter formally engages your services to perform a forensic accounting and valuation analysis in connection with a potential shareholder oppression claim involving [Company Name], a [State of Incorporation] corporation.

### **1. Background**

Our client, [Client Name], holds a [Percentage]% interest in the Company. It is alleged that the majority shareholders have engaged in conduct that is unfairly prejudicial, including but not limited to: [List brief examples, e.g., exclusion from management, excessive compensation, or withholding of dividends].

### **2. Scope of Work**

You are requested to perform the following tasks:

- Determine the fair value of the client's shares as of [Valuation Date].
- Analyze historical financial statements to identify instances of "disguised dividends" or personal expenses paid by the corporation.
- Review executive compensation to determine if it exceeds market benchmarks (waste of corporate assets).
- Assess the financial impact of the alleged oppressive conduct on the minority shareholder.
- Prepare a formal expert report suitable for litigation.

### **3. Documentation**

We will provide you with access to the following records:

- Articles of Incorporation and Bylaws.
- Shareholder Agreements.
- Tax returns and audited financial statements for the past [Number] years.

- General ledgers and payroll records.

**4. Timeline and Deliverables**

A preliminary verbal summary of your findings is requested by [Date]. The final written report must be submitted no later than [Date].

**5. Confidentiality**

All information provided and work product generated during this engagement is confidential and may be subject to attorney-client privilege and/or work-product doctrine.

Please acknowledge receipt of this instruction by signing below and returning a copy to our office.

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Title]

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**Acknowledgment:**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_