[Date]

[Mediator Name]
[Mediation Firm/Organization]
[Address]
[City, State, Zip Code]

RE: [Plaintiff Name] v. [Defendant Company Name]
Case No.: [Court Case Number]
Mediation Date: [Date of Conference]

Dear [Mediator Name],

This firm represents the Defendant, [Company Name], in the above-referenced employment dispute. We look forward to working with you during the upcoming settlement conference.

I. Introduction
This matter involves claims of [Type of claim, e.g., Wrongful Termination, Harassment, Discrimination] brought by a former employee, [Plaintiff Name]. The Defendant denies all allegations of wrongdoing and maintains that [Briefly state primary defense, e.g., the termination was based on legitimate performance issues].

II. Key Legal and Factual Issues
The Defendant identifies the following primary issues for mediation:

- [Issue 1: e.g., Plaintiff's failure to exhaust administrative remedies]
- [Issue 2: e.g., Lack of evidence regarding pretext]
- [Issue 3: e.g., Plaintiff's failure to mitigate damages]

III. Settlement History
To date, the parties have engaged in [Minimal/Extensive] settlement discussions. The current status of negotiations is as follows:

- Last Demand: [Amount]
- Last Offer: [Amount]

IV. Mediation Goals and Instructions
The Defendant's goal for this conference is to reach a final and binding global settlement of all claims. We instruct the Mediator to focus on the following:

- Evaluating the realistic valuation of the case based on statutory caps and evidentiary hurdles.
- Addressing the non-monetary components of a settlement, including a full release of claims, confidentiality, and non-disparagement.
- Managing the expectations of the Plaintiff regarding emotional distress damages.

V. Logistics and Authority
[Name and Title of Representative] will attend the mediation with full settlement authority. We have enclosed our Confidential Mediation Brief for your review.

Sincerely,

[Your Name]
[Law Firm Name]
[Contact Information]