

[Your Name/Attorney Name]  
[Address]  
[City, State, Zip Code]  
[Phone Number]  
[Date]

[Probate Referee Name]  
[Address]  
[City, State, Zip Code]

**RE: Estate of [Deceased Full Name]**  
**Case Number: [Court Case Number]**  
**Subject: Instructions Regarding Disputed Assets**

Dear [Probate Referee Last Name],

In your capacity as the court-appointed Probate Referee for the above-referenced estate, please find the enclosed Inventory and Appraisal (Form DE-160/DE-161) for valuation.

Please be advised that certain assets included in this filing are currently the subject of a legal dispute or title contest. Specifically, please note the following instructions regarding the valuation of the assets listed below:

- **Asset Description:** [Identify Asset, e.g., Real Property at 123 Main St.]  
**Nature of Dispute:** [Briefly describe, e.g., Claim of joint tenancy vs. estate ownership].  
**Instruction:** [e.g., Please provide a full fair market value as of date of death regardless of the claim].
  
- **Asset Description:** [Identify Asset, e.g., Shares in XYZ Corp]  
**Nature of Dispute:** [Briefly describe, e.g., Disputed ownership percentage].  
**Instruction:** [e.g., Value the total asset and indicate the value of the estate's contested interest separately].

The existence of these disputes may affect the marketable title or the liquidity of the assets. We request that you provide your independent appraisal of the fair market value as of the decedent's date of death, [Date of Death], while noting any impact the litigation may have on the valuation, if applicable under state probate guidelines.

If you require further documentation, such as pending litigation papers or alternative title deeds, please contact my office directly.

Sincerely,

[Signature]

[Typed Name]

[Title: e.g., Executor / Administrator / Attorney for the Estate]

Enclosures: Inventory and Appraisal, [List other supporting documents]