

[Company Letterhead]

[Date]

[Law Firm Name]

[Address]

[City, State, Zip Code]

Dear [Name of Contact Lawyer],

In connection with an audit of our financial statements for the period ended [Fiscal Year End Date], please furnish to our auditors, [Audit Firm Name], at [Auditor Email/Address], the information requested below regarding matters for which you have been engaged and to which you have devoted substantive attention on behalf of [Company Name].

1. Pending or Threatened Litigation

Please provide a description of all pending or threatened litigation, claims, and assessments. For each matter, include:

- The nature of the matter;
- The progress of the case to date;
- How management is responding or intends to respond;
- An evaluation of the likelihood of an unfavorable outcome (remote, reasonably possible, or probable);
- An estimate of the amount or range of potential loss.

2. Unasserted Claims and Assessments

Please identify any unasserted claims and assessments that you consider to be probable of assertion and which, if asserted, would have at least a reasonable possibility of an unfavorable outcome.

3. Other Contingencies

Please provide information regarding any other contingent liabilities, such as guarantees of indebtedness or environmental matters, of which you have knowledge.

4. Legal Fees

Please provide a statement of any unpaid legal fees or expenses due to your firm as of [Fiscal Year End Date].

Please specify the effective date of your response. We request that your reply reach our auditors by [Due Date].

Sincerely,

[Signature]

[Name of Authorized Officer]
[Title]
[Company Name]