

[Date]

[Name of Law Firm]
[Address of Law Firm]
[City, State, Zip Code]

Dear Sirs/Madams:

In connection with an audit of our financial statements at [Fiscal Year End Date], please furnish to our auditors, [Name of Audit Firm], [Auditor Address], the information requested below regarding matters for which you were engaged and to which you have devoted substantive attention on behalf of [Company Name] in the form of legal consultation or representation.

1. Pending or Threatened Litigation

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

- The nature of the matter;
- The progress of the case to date;
- The manner in which the company is responding;
- An evaluation of the likelihood of an unfavorable outcome (probable, reasonably possible, or remote);
- 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 Matters

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

Please specify the effective date of your response and indicate the period covered by your review. We request that your reply be sent directly to [Name of Audit Firm] by [Requested Return Date].

Sincerely,

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