

[Entity Letterhead]

[Date]

[Name of Lawyer/Law Firm]

[Address]

[City, State, Zip Code]

Dear [Name of Lawyer]:

In connection with an audit of our financial statements and our compliance with Federal awards for the fiscal year ended [Fiscal Year End Date], please furnish to our independent auditors, [Name of Audit Firm], the information requested below.

Pending or Threatened Litigation

Please provide a description of any pending or threatened litigation, claims, and assessments where you have been engaged and have devoted substantive attention to the matter in the form of legal consultation or representation. Please include:

- The nature of the matter;
- The progress of the case to date;
- The entity's response or intended response;
- An evaluation of the likelihood of an unfavorable outcome (probable, reasonably possible, or remote);
- An estimate of the amount or range of potential loss.

Unasserted Claims and Assessments

Please identify any unasserted possible claims or assessments that are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards.

Single Audit/Federal Compliance Matters

Please specifically identify any investigations, audits, or inquiries by federal granting agencies or pass-through entities of which you are aware regarding our administration of federal programs or compliance with federal statutes, regulations, and the terms and conditions of federal awards.

Please provide your response covering the period from [Beginning of Fiscal Year] through the date of your reply. Your response should be sent directly to [Name of Audit Firm] at [Auditor Address/Email] by [Due Date].

Sincerely,

[Authorized Signature]

[Name and Title]