

[Date]

[Law Firm Name]

[Attorney Name]

[Address]

[City, State, Zip Code]

Re: Legal Representation Regarding Pending or Threatened Contingencies

Dear [Attorney Name],

In connection with an audit of our financial statements for the period ended [Fiscal Year End Date], please provide our auditors, [Auditor Name and Address], with information regarding any matters for which your firm has been engaged and to which you have devoted substantive attention on behalf of [Company Name] in the form of legal consultation or representation.

Please provide a description of the following matters that were pending or threatened as of [Fiscal Year End Date] and through the date of your response:

1. The nature of the matter and the progress of the case to date.
2. How management is responding or intends to respond to the matter (for example, to contest the case vigorously or to seek an out-of-court settlement).
3. An evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Please also 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, for which we have specifically requested that you provide information to the auditors.

Your response should include matters that existed at [Fiscal Year End Date] and during the period from that date to the effective date of your response. Please specify the effective date of your response, which should be as close as possible to [Expected Audit Completion Date].

Sincerely,

[Authorized Signature]

[Name and Title]