

[Date]

[Name of Law Firm]

[Address of Law Firm]

[City, State, Zip Code]

Re: [Client Name]

Dear Sir/Madam:

In connection with an audit of our financial statements at [Fiscal Year End Date], please furnish to our independent auditors, [Auditor Name], [Auditor Address], a description and evaluation of certain contingencies as set forth below.

Regarding any pending or threatened litigation, claims, and assessments, please provide the following information for those matters where you have been engaged and to which you have devoted substantive attention on behalf of the Company in the form of legal consultation or representation:

1. A description of the nature of the matter and the current status of the case.
2. An evaluation of the likelihood of an unfavorable outcome (categorized as probable, reasonably possible, or remote).
3. 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.

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 date through which your response is effective. We anticipate that your reply will be required by [Due Date].

Sincerely,

[Authorized Signature]

[Name and Title]