

[Date]

[Law Firm Name]

[Attn: Name of Partner]

[Address]

[City, State, Zip Code]

Subject: Request for Information Regarding Pending or Threatened Litigation

Dear [Name of Lawyer],

In connection with an audit of our financial statements for the period ended [Fiscal Year End Date], please provide our auditors, [Audit Firm Name], with the following information 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: A description of all pending or threatened litigation, claims, and assessments. For each matter, please include:

- The nature of the litigation;
- The progress of the case to date;
- An evaluation of the likelihood of an unfavorable outcome (probable, reasonably possible, or remote);
- An estimate, if one can be made, of the amount or range of potential loss.

2. Unasserted Claims: A list of 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. Response Date: Please provide your response as of [Effective Date] and mail it directly to [Audit Firm Name] at [Auditor Address] by [Due Date].

Please specifically identify the nature of and reasons for any limitation on your response.

Sincerely,

[Signature]

[Name of Company Official]

[Title]