

[Law Firm Name]  
[Address Line 1]  
[Address Line 2]  
[City, State, Zip Code]

[Date]

[Audit Firm Name]  
[Address Line 1]  
[Address Line 2]  
[City, State, Zip Code]

**RE: [Client Name] - Audit for Year Ended [Fiscal Year End Date]**

Dear Sirs/Madams,

In connection with an audit of the financial statements of [Client Name] (the "Company") as of [Date], we have been requested to furnish you with certain information regarding matters with respect to which we have been engaged and to which we have devoted substantive attention on behalf of the Company in the form of legal consultation or representation.

### **1. Pending or Threatened Litigation**

Pursuant to our engagement, we provide the following information regarding pending or threatened litigation, claims, and assessments:

- **Case Name:** [Insert Case Name/Reference Number]
- **Nature of Matter:** [Description of the legal action and the remedy sought]
- **Current Status:** [Status of proceedings]
- **Evaluation:** [Evaluation of the likelihood of an unfavorable outcome and an estimate, if possible, of the amount or range of potential loss]

### **2. Unasserted Claims and Assessments**

We inform you that the Company has identified and represented to us that the following unasserted claims and assessments are probable of assertion and must be disclosed:

- [Insert details of unasserted claims or state "None identified"]

### **3. Limitations**

This response is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975). This information is provided solely for your use in connection with the audit of the financial statements of the Company and is not to be quoted or used for any other purpose without our express written consent.

Sincerely,

[Partner Name]

[Law Firm Name]