

[Date]

[Name of External Legal Counsel]

[Law Firm Name]

[Address]

[City, State, Zip Code]

RE: Request for Information Regarding Pending or Threatened Litigation

Dear [Name of Counsel],

In connection with the audit of our financial statements for the period ended [Fiscal Year End Date], please provide our auditors, [Name of Audit Firm], with the following information regarding matters where you have been engaged to represent [Company Name] and its subsidiaries:

1. Pending or Threatened Litigation

Please provide a description of any pending or threatened litigation, claims, and assessments. For each matter, please include:

- The nature of the matter;
- The progress of the case to date;
- An evaluation of the likelihood of an unfavorable outcome (e.g., probable, reasonably possible, or remote);
- An estimate of the amount or range of potential loss, if determinable.

2. Unasserted Claims

Please identify any unasserted claims or 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. Settlement and Legal Fees

Please provide the total amount of legal fees and expenses billed to [Company Name] for the period from [Start Date] to [End Date].

Please send your response directly to our auditors at the following address: [Auditor Email/Physical Address] by [Due Date].

Thank you for your prompt attention to this request.

Sincerely,

[Authorized Signature]

[Name and Title]

[Company Name]