

[Law Firm Letterhead]

[Date]

[Auditing Firm Name]

[Address]

[City, State, Zip Code]

Re: [Client Name] - Audit Inquiry as of [Audit Date]

Dear [Auditor Name],

By letter dated [Date of Client Request Letter], [Client Name] (the "Company") has requested that we furnish to you certain information regarding professional services rendered by us to the Company.

Subject to the limitations set forth below, we advise you that at [Audit Date] and through the date of this response, we have not been engaged to give substantive attention to, or represent the Company in connection with, any material loss contingencies coming within the scope of the American Bar Association Statement of Policy regarding Lawyer's Responses to Auditors' Requests for Information.

Pending or Threatened Litigation

[Option 1: We are not aware of any pending or threatened litigation.]

[Option 2: List cases including: (a) nature of the matter, (b) progress of the case, (c) manner in which Company is responding, and (d) evaluation of likelihood of unfavorable outcome.]

Unasserted Claims and Assessments

With respect to unasserted claims and assessments, we advise you that we have not been engaged to perform services for the Company where we have formed a professional conclusion that a claim is probable of assertion and must be disclosed.

Other Matters

At [Audit Date], the Company was indebted to this firm for fees and disbursements in the amount of \$[Amount].

Limitations

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

Very truly yours,

[Signature]

[Printed Name of Partner]

[Law Firm Name]