

**Date:** [Insert Date]

[Legal Counsel Name]

[Law Firm Name]

[Address]

[City, State, Zip Code]

**Re: Audit of [Company Name] for the Period Ended [Fiscal Year End Date]**

Dear [Name of Contact at Law Firm],

In connection with an audit of our financial statements, please provide our auditors, [Auditor Name and Address], with information regarding any pending or threatened litigation, claims, and assessments for which you have been engaged and to which you have devoted substantive attention on behalf of [Company Name].

Please include the following information for each matter as of [Date] and for the period from that date to the date of your response:

- A description of 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, 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, about which you have been consulted by the Company.

Furthermore, please confirm that your firm will advise us of any matters that require financial statement disclosure in accordance with applicable accounting standards.

Please send your response directly to our auditors by [Required Response Date].

Sincerely,

[Signature]

[Name of Authorized Officer]

[Title]

[Company Name]