

[Your Law Firm Name]
[Address]
[City, State, Zip Code]

[Date]

[Client Name]
[Client Address]
[City, State, Zip Code]

Re: Request for Information Regarding Unasserted Claims and Assessments

To [Name of Auditor/Recipient],

In connection with an audit of the financial statements of [Client Name] (the "Company") as of [Fiscal Year End Date], we provide the following information regarding unasserted claims and assessments.

We have been informed by management of the Company that there are no unasserted possible claims or assessments that management considers to be probable of assertion and which, if asserted, would have at least a reasonable possibility of an unfavorable outcome, except as set forth below:

1. [Title of Potential Claim/Matter]

Nature of Matter: [Brief description of the circumstances]

Status: [Current status or pending actions]

Evaluation: [Legal evaluation of the probability of an unfavorable outcome and estimate of potential loss, if possible]

2. [Title of Potential Claim/Matter]

Nature of Matter: [Brief description of the circumstances]

Status: [Current status or pending actions]

Evaluation: [Legal evaluation of the probability of an unfavorable outcome and estimate of potential loss, if possible]

Please be advised that our response is limited to those matters which we have given substantive attention to in the form of legal consultation or representation. This response is limited to the items specifically identified herein and we do not undertake to identify other unasserted claims.

This letter is solely for the use of the Company and its auditors in connection with the aforementioned audit and is not to be quoted or referred to for any other purpose without our prior written consent.

Sincerely,

[Attorney Name/Partner Name]
[Law Firm Name]