

[Date]

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

Dear [Name of Attorney/Partner]:

In connection with an audit of our financial statements for the period ended [Fiscal Year End Date], we have represented to our auditors, [Name of Audit Firm], that the following is a description and evaluation of certain contingencies regarding matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of the Company in the form of legal consultation or representation.

1. Pending or Threatened Litigation

Please provide a description of any pending or threatened litigation, including:

- The nature of the matter.
- The progress of the case to date.
- How management intends to respond (e.g., to contest the case vigorously).
- An evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

2. Unasserted Claims and Assessments

Please provide a description of 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.

3. Response Requirements

Your response should include matters that existed at [Fiscal Year End Date] and during the period from that date to the date of your response. Please specify the date of your response and ensure it is sent directly to [Name of Audit Firm] at [Auditor Address].

Please also confirm to our auditors that whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may require financial statement disclosure, you have formed a professional conclusion that we must disclose or consider disclosure concerning such possible claim or assessment, you will, as a matter of professional responsibility to us, so advise us and will consult with us concerning the question of such disclosure and the applicable requirements.

Sincerely,

[Signature]

[Name of Officer]

[Title, e.g., Chief Financial Officer]

[Company Name]