

[Date]

[Partner Name/Firm Management]

[Law Firm Name]

[Office Address]

RE: Report on Undistributed Trust Funds for Closed Matters

Dear [Name],

During a recent review of the firm's trust account records and ledgers, we have identified several closed matters that still carry outstanding credit balances. These funds remain in the trust account despite the legal services being concluded.

The following matters have been identified as having undistributed funds:

Client Name	Matter Number	Date Closed	Balance Remaining
[Client A]	[00000-001]	[MM/DD/YYYY]	[\$0.00]
[Client B]	[00000-002]	[MM/DD/YYYY]	[\$0.00]

Pursuant to trust accounting regulations and professional conduct rules, these funds must be addressed promptly. We recommend the following actions be taken for each file listed above:

- Verify if any final unbilled disbursements or fees are outstanding.
- Attempt to locate the clients to issue a refund check for the remaining balance.
- If the client cannot be located, initiate the process for handling unclaimed property/escheatment according to state law.

Please review these files and provide instructions on how to proceed with the distribution of these funds by [Date].

Sincerely,

[Your Name]

[Your Title/Accounting Department]