

**[Your Name/Law Firm Name]**

[Address Line 1]

[Address Line 2]

[City, State, Zip Code]

[Date]

**[Plaintiff's Attorney Name]**

[Law Firm Name]

[Address Line 1]

[City, State, Zip Code]

**Re: [Case Name vs. Case Name]**

**Case Number: [Insert Number]**

**FOR SETTLEMENT PURPOSES ONLY / SUBJECT TO RULE 408**

Dear [Attorney Name],

We have received and reviewed your settlement proposal dated [Date of Plaintiff's Offer] regarding the upcoming mediation scheduled for [Mediation Date].

While my client, [Defendant Name], remains committed to resolving this matter through the mediation process, we find your initial demand of \$[Original Demand Amount] to be inconsistent with the facts of the case and the potential risks of litigation. Specifically, we believe that [Briefly mention 1-2 points of dispute, e.g., liability issues or overstatement of damages].

In the interest of reaching an amicable and final resolution, the Defendant hereby submits the following counter-offer:

**Counter-Offer Amount: \$[Insert Dollar Amount]**

This offer is contingent upon the following terms:

- Execution of a full and final Mutual Release of All Claims.
- Dismissal of the current lawsuit with prejudice.
- Each party to bear their own legal fees and costs.
- A strictly enforced confidentiality agreement regarding the terms of the settlement.

This counter-offer is made for the purpose of settlement only and shall not be construed as an admission of liability. This offer remains open until [Time] on [Date].

We look forward to discussing this matter further at the mediation session.

Sincerely,

[Your Signature]  
[Your Printed Name]  
Counsel for the Defendant