Name of the Lawyer Date:

Address

Dear Sirs,

**Name of** **${client}**

**REQUEST FOR INFORMATION FOR AUDIT PURPOSES FOR THE YEAR ENDING**

**${end}**

We will shortly be required to express our opinion as to the fairness with which the financial statements present the financial position of the company as (year end date) and the results of its operations from **${start} to ${end}**. In this connection, we shall be grateful if you would please furnish to us directly, the information requested below involving matters as 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. Please provide the information requested below, taking into consideration matters that existed at **(balance sheet date)** and for the period from that date to the effective date of your response if it is other than date of reply.

***Pending or Threatened Litigation (give details of existing litigation)***

* 1. The nature of the litigation.
  2. The progress of the case to date.
  3. How management is responding or intends to respond the litigation; for example to contest the case vigorously or to seek out of court settlement, and
  4. Evaluation of the likelihood of an unfavourable outcome and an estimate, if one can be made, of the amount or the range of potential loss.

Also, please identify any pending or threatened litigation in addition to above.

Yours faithfully,

AUTHORIZED SIGNATORY

(Client’s Signature)