DUE DILIGENCE REQUISITION LIST

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# PROPOSED ACQUISITION OF [COMPANY]

In connection with the proposed acquisition of [COMPANY] (the “Company”), we have developed the due diligence requisition list set forth below in our capacity as legal counsel. As we are provided with the documentation and information request below, additional requisitions may arise. We will also be relying on the potential [ACQUIRER/INVESTOR] and its advisers to bring to our attention materials which are not specifically addressed on the following list, but which would be properly characterized as material and which should be the subject of due diligence procedures. Finally, we would ask that you please advise us of any new information or amendments to existing information if, as and when it becomes available, and provide us with any available additional documentation relating thereto. The due diligence requisition as set forth below is broad in scope and not all requests may be applicable. In the interest of conducting a thorough review, however, we requested each item below be considered and that no responses be provided for inapplicable items. To the extent possible, it would be kindly appreciated if you could cross-reference your responses and documentation to the numbers referred to below.

Please note that all references to the Company include all subsidiaries of the Company, if applicable.

# DUE DILIGENCE REQUISITION LIST

1. **CORPORATE STRUCTURE**
   1. Please provide a detailed description of corporate structure, including subsidiaries, and a corporate organization chart, and identify any changes to this structure in the last 6 financial years.
   2. In respect of the Company please supply:
2. name, country and date of incorporation, registered no. (if applicable), and location of registered or head office(s) together with a copy of its Certificate of Incorporation and any Certificate of Amendment or Continuance (or any equivalent or similar type of document);
3. up-to-date bylaws and any other constating documents, together with any relevant resolutions/agreements or other amendments thereto;
4. details of its current authorized share capital and issued and paid-up share capital (classes and denominations) and list of shareholders, any creation and issue of shares (including dates, allotters and consideration) in the last [NUMBER] years and any other changes in share capital in that period, including any share capital repurchased, repaid, reduced, redeemed, converted, consolidated, subdivided or reclassified:
5. details and copies of any joint venture, partnership, shareholders’ or similar agreements relating to the Company or to which the Company is party, as well as any escrow or pooling agreement in respect of the shares of the Company;
6. purchase, subscription or conversion agreements, or options over or in respect of share or loan capital;
7. audited accounts of the Company for the last [NUMBER] years or (if shorter) since incorporation;
8. full names and addresses of all directors and officers including function and job title, and of the secretary; and
9. the Company minute books, directors and shareholders resolutions (to the extent not found in minute books), company seals and any other statutory books or records which the Company is required to have by law, as well as the location of Company records, including share certificates.
   1. Please provide details of, and copies of all contracts relating to, the acquisition or disposition of shares or businesses or other material assets by the Company in the last [NUMBER] years.
   2. Please provide details of any proposed reorganization, including copies or drafts of tax clearance applications.
   3. Please provide details of any arrangements (whether formal or informal) between the Company and any related company or any director or officer of the Company (or of any related or affiliated company).
   4. List all jurisdictions in which the Company has offices, holds property, conducts business or has agents or employees.
   5. Provide details of any documentation understanding or commitment that purports to grant any person an option, warrant or their right to acquire shares or other securities of the Company.
   6. Schedules of current officers and directors of the Company.
   7. Closing books relating to previous issuances of securities.
   8. Copies of all publicly filed documents, including any confidentially filed documents.
10. **BORROWING, INDEBTEDNESS AND FINANCIAL ARRANGEMENTS**
    1. Please provide details for the Company, and where relevant copies, of:
    2. bank accounts (including approximate current credit or debit balances) and bank overdraft and other bank and other facilities;
    3. loan capital (including subordinated loan capital);
    4. finance or operating leases and any related financing arrangements;
    5. other credit arrangements or borrowings, including any leasing, credit sale or hire-purchase arrangements (where the annual payments exceed [AMOUNT], acceptance credit facilities, loans or credit arrangements with suppliers, off balance sheet financing arrangements, and any other arrangements whereby the Company has incurred or may incur indebtedness in the nature of borrowing; and
    6. mortgages, charges, pledges and other security or equivalent arrangements.
    7. Please provide details of:
    8. guarantees, indemnities, bonds and letters of comfort (including any commitment to provide any of these) given to any third party by the Company or by any third party to support any obligations of the Company, including any outstanding letters of credit issued on behalf of the Company;
    9. export credit guarantee policies or other credit insurances held directly or indirectly by the Company; and
    10. foreign exchange contracts, interest, currency or others swap contracts or derivative instruments to which the Company is directly or indirectly party.
    11. Please provide details of:
11. trading and indebtedness and copies of agreements (including, if relevant, Board minutes) in respect of companies related to or affiliated with the Company; and
12. loan, current account and other indebtedness (including amounts and interest rates) to or by any director, officer, employee or agent, or any related or affiliated company.
    1. Please provide a list of debtors, including details of any debts considered bad or doubtful.
    2. Please provide details (including copy correspondence) regarding actual, potential or alleged defaults or waivers under any of the agreements or instruments referred to in [SPECIFY].
    3. Please provide details of current, proposed or projected capital commitments and capital expenditure of the Company.
13. **EMPLOYMENT, PENSIONS AND SOCIAL SECURITY**
    1. Please provide a list of all persons with salaries in excess of [AMOUNT] currently employed by the Company, including:
    2. full name and date of birth;
    3. date of commencement of employment (both actual and, if different, for any statutory compensation purposes);
    4. employing company and location;
    5. job title, function and hours worked;
    6. current annual salary, date of most recent increase, details of any proposed increase or review or related negotiations, and details of frequency of review;
    7. commission and bonus arrangements;
    8. benefits, including accommodations, car and expenses allowance;
    9. notice entitlement; and
    10. any warnings given or other written correspondence in the last [NUMBER] months.
    11. Please provide a list of persons who have accepted by not yet begun employment, and of all persons whose employment has been terminated in the last [NUMBER] months and details of any key vacancies in the Company.
    12. Please provide details, and, if available, copies of:
14. the standard terms of employment for all grades of employee; and
15. any handbook and/or other directives or regulations (whether written or otherwise) for employees, including grievance/disciplinary procedures.
    1. Please provide copies of all existing or proposed service agreements and/or agreements for provision of services and/or consultancy agreements with directors (including non executive directors), senior employees or outside consultants, and any other such agreement which cannot be terminated without compensation on less than [NUMBER] months’ notice.
    2. Please provide details of:
16. share option, share incentive or profit sharing arrangements;
17. employee benefits, including accident, sick pay, permanent health, disability and medical insurance;
18. exgratia payments made in the last [NUMBER] years;
19. any moral obligation which the Company considers that it has to provide retirement, death, accident, sickness or disability benefits;
20. holiday, maternity/paternity and any other similar schemes operated; and
21. any liability for industrial training or comparable levies.
    1. Please provide details of:
22. trade unions and/or works councils or of other collective labor agreements or staff associations (including details of any outstanding applications for certification of any collective bargaining unit), together with a history of labor relations and current issues at each of the Company’s premises, including details of any industrial action and copies of any union publications and meeting reports;
23. any current disputes or potential or threatened disputes with directors or employees or former directors or employees, and of any grievance/disciplinary proceedings;
24. any plans for redundancy (whether or not notified to those concerned), and details of any special redundancy arrangements established;
25. details of any large scale terminations of employment in the last [NUMBER] years; and
26. copies of all Company publications relating to health and safety, and details of the Company’s accident history.
    1. Please provide details of agreements between employees and third parties (such as previous employers) still binding on the employees and details of secrecy and non-compete agreements with employees and former employees.
    2. Please provide full details of pension and death benefit arrangements, including, in respect of each such scheme:
27. the type of scheme(s) (e.g. method of funding, contributory or non contributory, individual or group, and approved or unapproved by any relevant taxation or other authority);
28. whether or not any employees have waived participation in any scheme:
29. copies of scheme documentation, including all trust deeds, rules, deeds of adherence, explanatory booklets, announcements, employee correspondence, circulars and other information given to members (or their representatives), any proposed changes thereto, and any approval letter(s) from (and any other relevant correspondence with) any regulatory body required or obtained in respect of any such scheme;
30. copies of the latest financial statements of the scheme(s) and most recent actuarial report(s) and valuation(s) and details of actuarial assumptions used for the purposes of calculating pension costs in the accounts;
31. details of discretionary practices relating to eligibility and increases to prospective benefits;
32. current rats of employers’ and employees’ contributions and amount of contributions paid by each employer during each of the last [NUMBER] years, stating the rate of contribution of each employed member (expressed as a percentage of pensionable salary), the rate of contribution of each company contributing to any scheme (expressed as a percentage of the aggregate pension payroll of the employees in respect of all employees of such company who are members of the scheme) and the actual amount of the pension payroll attributable to the employed members in question and the actual amount of each company’s pension contribution;
33. changes in rates of contribution currently proposed or recommended (including in the latest actuarial report);
34. additional voluntary contribution arrangements (whether part of the scheme(s) or free standing);
35. a list of the investments of the scheme(s), including schedule(s) of assets and/or underlying insurance policies and details of any self investment;
36. list of existing and proposed members of the scheme(s) employed with breakdown by age, sex, length of service and current pensionable salary, and, if relevant, by employer; and
37. details of other pension arrangements applicable to employees and former employees to which the Company has ceased to contribute (including all paid-up or closed schemes).
    1. Please provide details of group non-pension benefit arrangements, including, in respect of each such scheme:
38. the type of scheme (including, where appropriate, method of funding, contributory or non-contributory, individual or group, providing benefits for active employees only or also for retirees and for persons on short term or long term disability, and whether structured for tax deductibility purposes);
39. if relevant, whether or not employees have waived participation;
40. copies of scheme documentation including (but not restricted to) all insurance policies, plan documents, trust deeds, participation agreements, statements of Company policy, current explanatory booklets, employees announcements, circular to members subsequent to explanatory booklet(s) and any information of prospective changes not yet implemented;
41. copy/copies of any financial reports or analyses;
42. for the current year and each of the last [NUMBER] years, the actual claims and administration costs paid;
43. changes in costs currently anticipated;
44. additional voluntary arrangements;
45. to the extent not already disclosed in the copies of documents supplied, details of any assets held in connection with the benefits;
46. list of the participants currently on short term disability or long term disability, with information as to current benefits, and likely length of disability; and
47. list of retirees participating in benefits, and cost of retiree benefits as distinct from benefits to active employees.
48. **THE BUSINESS**
    1. Please provide details for the Company (with copies where appropriate) of:
49. standard terms and conditions of business, including purchase orders, invoices and contracts;
50. agent or agency, representation, franchising, distributorship, marketing, supply, purchasing, licensing, specialisation, technical assistance or secrecy agreements (whether written or oral);
51. outstanding powers of attorney and letters of authorisation;
52. material contracts (being contracts with a value or potential value or cost or potential cost in excess of [AMOUNT] entered into by the Company within the [NUMBER] years immediately preceding the date of this request or offered or proposed to be entered into on or before l;
53. any contracts which remain in any respect outstanding or unperformed (including contracts where the warranty period is outstanding or where monies are still owed);
54. any contracts of which disclosure to third parties, either or their existence or of particular terms, is prohibited either by [YOUR COUNTRY LAW] or by the contracts’ terms;
55. agreements or arrangements which would or might be terminated or varied on a direct or indirect change of control;
56. contingent liabilities of the Company including liabilities under performance bonds, guarantees, breaches or warranties or loss making contracts;
57. contracts or arrangements whereby the Company incurs servicing and maintenance obligations;
58. major customers (i.e. those accounting for more than [PERCENTAGE %] per cent of turnover) and value of sales to them in each of the last [NUMBER] financial years;
59. any important customer lost (or threatened lost) or of any abnormal factor which has materially or adversely affected any company or its business in the last [NUMBER] financial years;
60. a description of the Company’s key distribution channels;
61. major suppliers (those accounting for more than [PERCENTAGE %] per cent of goods or services supplied) and value of purchases from them in each of the last [NUMBER] financial years, identifying any material dependence on a supplier;
62. publicity, advertising and promotional material and brochures as well as any articles about the Company in trade journals or in the general media; and
63. discount or regular complimentary arrangements, and any outstanding orders or quotations where a profit margin less than that normally obtainable will be earned; and, advise if there has been a default under the provisions of any of the above agreements, contracts or arrangements.
    1. Please provide details of grants or other financial assistance received or applied for by Company from any governmental, supragovernmental or other regulatory authority or body, including any conditions attached thereto.
    2. Please provide details of trade associations of which the Company is a member or to which it is affiliated and of rules or codes of conduct of such associations by which it is bound or with which it is expected to comply or in fact complies.
    3. Please provide details of any management agreements and management charges affecting any company.
    4. Please provide biographies of senior management and the Company’s directors, as well as a personnel organization chart.
    5. Please provide a description of:
64. the production processes of the Company (if possible, by way of flow charts);
65. all production equipment and other facilities used by the Company, including details of the manufacturer, any relevant technology, age, capacity, condition, upgrade investments, etc;
66. storage capabilities and any overseas storage facilities (specifying by whom owned);
67. quality control programmers, including copies of all manuals, ISO [NUMBER] (or similar acceleration) Certificates and any back-up information, and produce a systems analysis;
68. maintenance procedures and, if available, repair information;
69. any planned business enhancement measures and capital expenditure implications;
70. capacity expansion potential at each facility of the Company;
71. all current R&D projects;
72. all space, equipment, staff and other facilities allocated to R&D; and
73. any R&D agreements and arrangements with third parties.
    1. Please provide:
74. any business plans of budgets prepared in the past [NUMBER] years;
75. annual audited and quarterly financial statements for the past [NUMBER] years as well as a comparison of actual results and budgeted or expected performance;
76. letters of counsel in reply to auditors for the last [NUMBER] years and an explanation of key accounting policies;
77. a breakdown of selling, general and administrative costs and a gross sales margin analysis by segment for major customers for the lat [NUMBER] years;
78. a fixed and variable cost analysis;
79. a summary of cash management procedures; and
80. an explanation of key accounting policies and controls.
    1. Please provide:
81. a summary of current federal, state and foreign tax positions;
82. copies of all tax returns for the Company for the last [NUMBER] fiscal years and any relevant correspondence relating to tax proceedings, assessments, investigations, etc;
83. copies of any tax agreements or elections respecting the Company; and
84. a schedule for the Company (and any relevant subsidiaries) concerning the tax basis of assets and information regarding other tax accounts.
85. **INTELLECTUAL PROPERTY RIGHTS**
    1. Please confirm that the Company has the right to use any name currently used by the Company in the conduct of its business and has received no objections to the use of any such name.
    2. Please provide details of:
86. copyrights, patents (including patent applications), trade marks, service marks, registered designs, other intellectual property rights, business names or similar rights registered in any part of the world, or applied to be registered, in favor of the Company or used by the Company;
87. material unregistered intellectual property rights owned by the Company or used in the business of the Company;
88. any franchising arrangements or licenses of, or other interest in, any intellectual property rights granted to or by the Company;
89. any known challenges or disputes relating to intellectual property rights owned or used in the business of the Company, and any suspected or alleged infringement of intellectual property rights, either of rights owned or used by any third party by the Company, or rights owned or used by the Company by any third party; and
90. any encumbrances on intellectual property owned, licensed or used by the Company.
    1. Please provide details of any arrangements:
91. for the disclosure of confidential information and know how by or to the Company to or by any person;
92. with employees, consultants and any other persons regarding use (and restrictions thereon) and ownership of the confidential information of the Company; and
93. whereby any employee invention, patent or other intellectual property right is to be assigned to the Company, together with details of any circumstances where this has occurred or is pending.
94. **PROPERTIES**
    1. Please list all properties owned, leased or occupied, by the Company, or which the Company has contracted to acquire, stating in each case:
95. full address and approximate area (in square meters);
96. terms of occupation (including current rent, review dates and any restrictions on permitted use in any lease);
97. permitted use for planning/zoning purposes and actual use;
98. whether the Company occupies the entire property (and, if relevant, please list occupiers of any sublet property);
99. details of any disputes;
100. current or impending disposal, subletting to rent review negotiations and options or other rights granted to any third party;
101. covenants, restrictions, licenses, easements, agreements or other encumbrances to which such property is subject, including any prohibitions on assignment of leases; and
102. any local improvement charges.
     1. Please supply copies of:
103. all documentation relating to the property, including leases and sub-leases, licenses to assign or sub-let and for alterations, contracts for supply of services, all planning permissions (and any other building consents required or obtained) and any other building regulations details and solicitors’ reporting letters;
104. plans or surveys of all properties, highlighting the perimeter of the properties;
105. notices served by any local or other authority;
106. any documents showing certification and compliance with, or deficiencies with respect to, regulatory matters (e.g. health and safety, fire regulations); and
107. any professional or directors’ valuations in the last [NUMBER] years.
     1. Please provide details of where documentation proving title to each property can be inspected.
     2. Please identify all road, rail and other transportation links from which each property benefits, and any similar information which may impact on the accessibility of each property.
     3. Please confirm that all rents, service charges and other outgoings have been paid up to date.
     4. Please provide details of any major construction, refurbishment, repair or maintenance carried out or anticipated.
     5. Please confirm that all premises are insured for amounts to cover rebuilding costs and, in the case of leasehold properties, that premises are insured in accordance with the relevant leases.
108. **ENVIRONMENTAL MATTERS**
     1. Please indicate whether the Company carries on or proposes to carry on any process which is prescribed or controlled by environmental legislation and, if so, provide details of all prescribed or controlled substances enlisted and steps taken by the Company to comply with any standards set by any applicable environmental legislation.
     2. Please provide details and, where applicable, copies of:
109. any current or previous licenses or authorisations relating to any environmental matters (including explosive, chemical, radioactive or other pollutive or potentially hazardous substances, health and safety legislation, legislation concerning use of water and other natural products, etc.);
110. any conditions or regulations relating to, applications for, or variation of the terms of, any such licenses, and any notices, orders or requests relating to any such licenses, or any circumstances which might entitle any such license, etc. to be revoked, suspended, varied or withdrawn;
111. any investigations carried out at any time by any inspector or authority relating to environmental matters, whether at the Company’s property or otherwise;
112. any dispute, complaint or allegation against the Company by any person or body relating to environmental matters;
113. any action taken or threatened by any statutory or regulatory body to remedy or require the remediation of or any environmental matters, whether at the Company’s property or otherwise; and
114. any costs, expenses, or charges payable by or recoverable from the Company in respect of any environmental matters.
     1. Please supply copies of any environmental audits, impact assessments, environmental assessments reports or investigations, or samplings of the soil, water or atmosphere.
     2. Please supply details of the past uses of any property which is now or was previously owned, leased or occupied by the Company and whether that use has or may have resulted in the creation of trade effluent or industrial waste requiring disposal, or the emission of any substance into the atmosphere, or the contamination of such property, adjacent land or any water standing on or running through such property.
     3. Please supply details of:
115. the existence, location and disposition of any past or present waste, emissions, discharges or other pollutive or hazardous substances;
116. how any trade effluent, commercial waste or industrial waste is disposed of, together with copies of any disposal contracts relating to trade effluent, commercial waste or industrial waste;
117. any underground or above ground storage tanks; and any asbestos or PCBs or PCG waste disposal sites on the properties.
     1. To the extent not covered by any of the above, please provide details of any other actual or possible contamination of the soil or water in or on such property or elsewhere (and any actual or contingent liability of the Company relating thereto) which may adversely affect the Company.
118. **COMPETITION AND TRADE REGULATION**
     1. Please provide details of agreements, arrangements or practices (whether or not written or intended to be legally enforceable) and whether relating to a one-off activity or a pattern of activity:
     2. which, directly or indirectly, affect the freedom of the Company to carry on its business in any part of the world or the Company’s ability to transfer the whole or any part of its business;
     3. affecting trading activities, including prices, terms and conditions under which goods are sold, materials are acquired, or services are rendered or received, quantities are produced or sold, or customers or markets are supplied (other than agreements with customers in the normal course of business);
     4. involving any competitor on matters relating to prices, terms and conditions on which goods are sold, materials are acquired, or services are rendered or received, quantities are produced or sold, or customers or markets are supplied; and
     5. involving any competitor under which there is an exchange of information on prices, terms and conditions on which goods are sold, materials are acquired, or services are rendered or received, quantities are produced or sold, or customers or markets are supplied.
     6. Please provide details of licenses, approvals or authorisations needed for the Company to carry on all or part of its business including:
     7. details of any pending applications;
     8. details of all such authorisations granted by any government or statutory or regulatory body in the last [NUMBER] years (or any granted earlier that are still in effect), together with any restrictions or conditions attached thereto (and confirmation of observance thereof) and details of any indications that any such is likely to be amended, varied or revoked;
     9. whether any such authorisation held or sought by the Company has been refused or revoked by any government or regulatory body in the last [NUMBER] years; and details of regular returns which the Company is required to make.
     10. Please provide details of any communications with or from, or any notifications (including pending notifications) to, any governmental or regulatory authority under any antitrust regulatory or similar legislation in the last [NUMBER] years.
     11. Please provide details of:
     12. any judgment, order or other decision of any antitrust or regulatory authority or of any court binding on the Company and details of any comfort letter of any antitrust or regulatory authority;
     13. any current, pending or threatened investigation by or proceeding before any antitrust or relevant regulatory authority or any court; and
     14. any threat by a third party to complain to an antitrust or relevant regulatory authority or to commence antitrust proceedings in any court.
     15. Please provide details of any inducement (financial or otherwise) given to any person by the Company or any director or employee or connected person with a view to or in connection with such person entering into any form of contract or other arrangement or obtaining any other benefit whatsoever.
119. **MARKET INFORMATION**
     1. Please provide the following information for each of the Company’s products:
     2. sales by value and volume into each country in which the Company does business:
     3. total size of the market in each country specified in your answer to (a) measured by value and volume;
     4. the Company’s market share in each country specified in the answer to (a);
     5. the Company’s three main competitors in each specified country indicating, if known, each competitor’s market share measured by value and volume, and
     6. historical growth and projected or anticipated growth rates.
     7. Please provide details of the Company’s marketing programs over the past [NUMBER] years and the results of such initiatives.
     8. Please provide a description of the competitive landscape of each market segment in which Company does business including market position and related strengths and weaknesses as perceived in the marketplace and basis of competition (price, service, technology).
     9. Please provide a brief of description of major growth drivers and prospects of the Company, its products and its markets.
     10. Please provide a description of industry and Company pricing policies.
     11. Please describe any significant business relationships the Company has severed within the last [NUMBER] years.
     12. Please provide details of any agreements, contracts or commitments limiting the freedom of the Company to engage in any line of business or to compete with any other person.
120. **OTHER ASSETS, INCLUDING PLANT, MACHINERY AND EQUIPMENT**
     1. Please provide an inventory of:
     2. plants, together with copies of latest inspection reports on major items of such plants (including reports on behalf of insurers), details of significant repairs required during past [NUMBER] years and copies of any long-term contracts for the maintenance of any such plant;
     3. valuable or unusual assets, together with any professional or directors’ or officers’ valuations;
     4. motor vehicles, including make, registration number, month and year of acquisition, whether second hand when acquired and whether owned or leased; identify specific directors or employees entitled (contractually or in practice) to use them;
     5. computer systems operated including both hardware (including PC inventory by model and age) and software (including any software licenses), including details of location, ownership, functions performed, systems reliability records, storage/disaster and recovery/back-up arrangements, operations procedures, service level agreements, and systems documentation;
     6. major items of capital equipment purchased within the last [NUMBER] years or contracted for or otherwise proposed or projected to be purchased; and
     7. assets used but not owned by the Company or located at the Company’s premises.
     8. Please provide copies of any professional or directors’ of officers’ valuation in the last [NUMBER] financial years.
121. **INSURANCE**
     1. Please provide a summary of all insurance arrangements (and copies of all insurance policies) relevant to the business of the Company, including buildings and other assets (and whether insured to full reinstatement value as new), occupiers’ and other third party liabilities, loss of profits, errors and omissions, professional negligence, directors’ and officers’ and auditors’ liability, and “key man” insurance.
     2. Please provide details of all claims made under insurance policies in the last [NUMBER] years and all outstanding and potential claims.
     3. Please confirm that all premiums due have been paid on all policies of insurance and that all policies are in full force and effect.
     4. Please provide full details of the Company’s insurance brokers and other insurance advisers.
122. **LITIGATION, ARBITRATION AND OTHER DISPUTES**
     1. Please provide full details of litigation, administrative proceedings, governmental investigations or enquiries, arbitrations or other disputes (including labor litigation, industrial tribunals and arbitrations), other than those relating to the recovery of debts of less than [AMOUNT], in each case current, pending or threatened, in which the Company or its directors or employees are or may become involved (whether as plaintiff, defendant or otherwise), including full details of other parties to any dispute, statements of claim, legal opinions (and counsel’s and others’ assessment of likely outcome and/or of settlement figures) and estimated legal costs.
     2. Please provide similar details in respect of any of the matters referred to above (other than those relating to the recovery of debts) involving the Company in the last [NUMBER] years.
123. **MISCELLANEOUS**
     1. Please indicate whether accountants, or management consultants have produced reports of material importance (including auditors’ annual systems reports) on the Company in the last [NUMBER] years, and, if so, provide copies.
     2. Please confirm Year [NUMBER] compliance and disclose any material Year [NUMBER] issues.
     3. Please provide details of any other matters which might reasonably be considered material including copies of all agreements not provided in response to any other question which cannot be terminated by the Company on three months’ notice or less without payment of compensation or any special fees.

Please provide us with the requested (applicable) information no later than [DATE].

We truly appreciate your collaboration on this matter.

## **LEGAL COUNSEL OF [COMPANY]**

Authorized Signature

Print Name and Title