

Certified Public Accountants

Re: _____

Gentlemen:

_____, of _____ for _____, has requested that we furnish you with certain information in connection with an audit of _____'s financial statements as of _____, 20____, and during the period from that date to the date of this letter.

While this firm represents _____ on a regular basis, our engagement has been limited to specific matters as to which we were consulted by _____. As requested in the aforesaid letter, our response only includes the matters that were pending as of _____, 20____, through the date hereof, for which we had been engaged to provide legal consultation or representation.

We advise you that as of this date, _____, 20____, we were not engaged to give substantive attention to, or represent the college in connection with, material loss contingencies coming within the scope of clause (a) of paragraph 5 of the Statement of Policy referred to in the last paragraph of this letter, and we do affirmatively state that we are aware of no other pending or threatened litigation, claims, or assessments against the college as of _____, 20____, and through the date of this reply.

With respect to the matters specifically identified in _____'s letter and upon which comment has been specifically requested, as contemplated by clauses (b) or (c) of paragraph 5 of the ABA Statement of Policy, we advise you, subject to the foregoing and the last paragraph of this letter, that we are aware of no other asserted claims or assessments against the college at or prior to the date hereof.

No statement for legal services rendered by us to _____ is past due.

The information set forth herein is accurate as of the date of this letter (the date on which we concluded our internal review procedures for purposes of preparing this response), and we disclaim any undertaking to advise you of changes which hereafter may be brought to our attention except as noted in the following paragraph.

This response is limited by, and in accordance with, the ABA Statement of Policy **Regarding Lawyers' Response to Auditors' Request for Information** (December 1975). Without limiting the generality of the foregoing, the limitations set forth in such Statement on the scope and use of this response (Paragraphs 2 and 7) are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified in its entirety by Paragraph 5 of the Statement and the accompanying commentary (which is an integral part of the Statement). Consistent with the last sentence of Paragraph 6 of the ABA Statement of Policy

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