[Organization’s letterhead]

**Privileged and Confidential**

 [Responsible lawyer(s) within the law firm] [Date]

We write this letter to you at the request of our auditors, pursuant to the Joint Policy Statement, effective December 1, 2016, between the Canadian Bar Association and the Auditing and Assurance Standards Board.

 In connection with the preparation and audit of financial statements of **ABC Organization** for the fiscal period ended [insert fiscal year end], we seek your confirmation with respect to our evaluation of claims and possible claims on which your firm has represented or advised the following:

* ABC Organization

Please provide us, and our auditors, with your acknowledgment of receipt of this inquiry letter.

Based on an examination of your records, we seek your confirmation that there are no claims that are outstanding as of [insert effective date of response] (other than any exclusions described below).

If there are outstanding claims, we ask that you indicate in the response letter the names of the parties and the amount claimed.

If there are possible claims, we ask that you contact us to discuss such items and the application of the Joint Policy Statement to those possible claims.

We would appreciate a response on or before [insert response date].

We understand that you will normally require five business days after the effective date of response to prepare your letter [or] When the response date is within a period of less than five business days from the effective date of response, state: We request a response date within a period of less than the typical five business days from the effective date of response due to [describe circumstances].

If you are unable to meet the response date, please advise us and our auditors as soon as practicable.

Please address your reply, marked "Privileged and Confidential", to ABC Company, and send a signed copy of your reply directly to our auditors, Prentice Yates and Clark.

We have authorized our auditors to request, if they deem necessary, an updated response letter(s) with a new effective date of response.

Yours truly,

[An authorized signatory on behalf of the entity and its related entities]
[Name and title of authorized signatory]
cc: Prentice Yates and Clark