

(On Company Letterhead)

Request for Legal Representation

Date

Name of Attorney

Our auditor, Jeanine J. Mays, CPA, 4120 Cameron Park Drive, Suite 301, Cameron Park, California 95682, is conducting an audit of our financial statements as of date and for the years then ended. Please furnish to them the information requested below involving matters as to which you have been engaged and to which you have devoted substantive attention on behalf of organization name in the form of legal consultation or representation.

Pending or Threatened Litigation, Claims, and Assessments (excluding unasserted claims and assessments)

Please furnish our auditor a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims, and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$5,000 individually or in the aggregate. The description of each case should include:

- a. the nature of the litigation;
- b. the progress of the case to date;
- c. how management of Cameron Park Airport District is responding or intends to respond to the litigation; e.g., to contest the case vigorously or to seek an out-of-court settlement; and
- d. an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

Unasserted Claims and Assessments

We have represented to our auditor that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with Statement of Financial Accounting Standards No. 5 (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*).

We understand that whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable

requirements of Statement of Financial Accounting Standards No, 5. Please specifically confirm to our auditor that our understanding is correct.

Response

Your response should include matters that existed as of date and during the period from the date to the effective date of your response. Please specify the date of your response if it is other than the date of reply.

Please specifically identify the nature of, and reasons for, any limitations on your response.

Our auditor expects to have the audit completed on last field date and would appreciate receiving your reply by that date with a specified effective date no earlier than date.

Other Matters

Please also indicate the amount we were indebted to your for services and expenses (billed or unbilled) on year end date.

Very truly yours,

Name

Executive Director