Dear [Recipient's Name]:

You have requested that we provide you with financial information for [Client's Name], a client of this firm. We understand this information is sought in connection with [Client's Name]'s request for a loan/financing [or more specificity re request and purpose] with your institution. You have provided us with an authorization signed by our client allowing us to communicate with you concerning this information.

In response to your request we provide the following information/documents [here enumerate that which you are providing if it is documents or information]:

[fill-in here that which has been sought by the institution – if you are supplying tax returns, you should include a statement that the information in the returns are not independently verified and are from source(s) supplied to you by the client – be sure to obtain a proper authorization for release of IRS information in compliance with the recent Section 7216 disclosure requirements – see Rev. Proc. 2008-35 and IRS Bulletin 2008-29 7/21/08]

This information comes from resources in our possession solely from information provided to us by [Client's Name]. We make no warranty or representation express or implied as to the accuracy or veracity of this information. You are not entitled to rely upon the information provided by us as either accurate or truthful and may not make release of this information to you a component of your reliance for purposes of extending credit to [Client's Name]. By providing this information to you, we do not establish any independent relationship with you or between you and us upon which you may later make claim that you extended credit [or other financing decisions/options] to [Client's Name] in reliance upon our having provided you with this information. We further only provide this information in our possession as of the date we last received this information from our client [if you have a date or date range, here include that ________] and we make no attestation (express or implied) as to any subsequent events, but unknown to us, which may have a bearing on the information/document(s) supplied to you. Finally, you recognize that there is no attestation by us of the information supplied as that term is understood by professional accountants.

/s/
accountant on behalf of the firm
Please be advised that this sample letter/information is provided as part of a service from your insurance carrier. These are risk management suggestions from your insurer and are not to be construed as legal advice from an attorney to a client. We strive to provide sound risk management advice and suggestions and hope this information is helpful to you in this matter.

Please be further advised that neither Markel nor All Risks, Ltd can be responsible for material changes to this document or information supplied in the blanks currently provided. If you would like to have a proposed finished product reviewed in advance of utilization of this document please contact our Accountants' Professional Liability Advice "Hotline" at 1 866-306-3607.