

SUGGESTED REPORT FORMAT

(Independent CPA letterhead)

(Date)

Executive Director, Lawyers' Fund for Client Protection
Carvel State Office Building
820 North French Street, 11th Floor
Wilmington, DE 19801

RE: (Name of Attorney or Firm)
(Address)

Dear Executive Director:

We have performed an audit of our client, noted above, for the specific purpose of determining their client's compliance with Rule 1.15 of the Delaware Lawyers' Rules of Professional Conduct. The audit procedures used were those contained in the Audit Program of the Lawyers' Fund for Client Protection and this report relates only to those items.

Based on our audit, there were not findings/exceptions, and in our opinion (attorney/firm name) is in compliance with Rule 1.15 of the Delaware Lawyers' Rules of Professional Conduct.

Or

Based on our audit, (attorney/firm name) is not in compliance with Rule 1.15 of the Delaware Lawyers' Rules of Professional Conduct. We found the following exceptions:

- 1)
- 2)
- 3)

These exceptions will be resolved as follows:

(Attorney/firm name) understands that our audit and submission of this report does not preclude an audit performed by the auditor of the Lawyers' Fund for Client Protection.

Enclosed is a copy of a completed Audit Program with appropriate work papers.

Very truly yours,

(CPA firm Signature)