*[Your letterhead with address]*

*[recipient’s address]*

*[date]*

*[Ref]*

Dear *[client]*

Following a review of our accounts, it has come to our attention that we hold in our client account the sum of £*[X]* on your behalf. Accordingly, I am writing to you to ask whether you wish this sum to be returned to you.

We have made two previous attempts to return this money to you on *[date]* and *[date]* but to date we have not received a reply.

If you prefer not to accept receipt of these funds we would be happy, with your permission, to donate them to the charity WWF-UK, registered charity in England and Wales 1081247 and in Scotland SC039593.

Alternatively, if we do not hear from you within *[xx]* days, we will consider that these funds fall within the Rule 20.2 of the Solicitors’ Accounts Rules and make arrangements to donate them to WWF-UK. The money will be used to fight for our planet and create a world where people and nature can thrive together.

Yours sincerely,

*[name]*

*[title]*