Instruction: This is a model letter. Adapt to fit your facts and circumstances.

Date

Name Address Line 1 Address Line 2 City, State Zip Code

Re: Name vs. Name

Dear Name:

We are in receipt of Name's Offer of Judgment in the amount of \$ . As we are obligated to do, we have communicated the offer to Name. After due consideration, the offer is rejected.

We remain open to conducting good faith settlement negotiations and are willing to discuss a realistic settlement offer with your client. From our perspective, the sum of \$ is as if no offer was made. My previous letter set forth the basic elements which we would require to be included in any serious offer. When your client is ready to conduct serious discussions about these elements, let me know.

Sincerely,

Name

BY:

Name

cc: Name