Dear

Following a review of our accounts, it has come to light that we hold in our client account the sum of £xx on your behalf. Accordingly, I am writing to you to ask whether you would like this sum returned to you. We have made two previous attempts to contact you to return this money to you in [ ] and [ ] .

If you prefer not to accept receipt of these funds, we should be happy with your permission, to donate them to charity of your choice. Alternatively, if we do not hear from you within [xx] days we will consider that these funds fall within the rule 20.2 of Solicitors' Accounts Rules and make arrangement to donate them to the Royal National Institute of Blind people to fund vital services for the 2 million people in the UK who are living with sight loss.

Yours sincerely,