SAMPLE LETTER

**[Senders Name]**  
[Address line]  
[State, ZIP Code]

[Letter Date]

**[Recipients Name]**  
[Address line]  
[State, ZIP Code]

**[Subject: Normally bold, summarizes the intention of the letter] -Optional-**

Dear [Recipients Name],

I would like to thank you for the suggestion you made regarding the work of our accountant. We have undertaken some research, and although it is obvious that nothing criminal has occurred, it does not appear that the best practice has been applied when it comes to dealing with our financial records. As a result, we have made the decision to move our business to a different firm. Please accept my thanks for your suggestion and also a small token of my personal appreciation.

Sincerely,  
  
[Senders Name]  
[Senders Title] -Optional-

[Enclosures: number] - Optional -  
cc: [Name of copy recipient] - Optional -