

CPA Firm Name Letterhead

Date

The Board of Directors

Company Name

We previously were auditors for (Company Name) and, under the date of (date given), we reported on the statutory financial statements of Company Name as of and for the years ended December 31, 20XX and 20XX. Effective (date given), we are no longer auditors of (Company Name). We have read (Company Name's) statements in its letter dated (date given), which is attached hereto, and we agree with the statements therein.

Signature

CPA Firm Name