

Company Name Letterhead

Date

CPA Firm Name  
Address  
City, State Zip  
Attn: John Smith

Dear Mr. Smith:

In accordance with N.C. General Statute 58-10-205, I have notified the North Carolina Department of Insurance of our change in auditors. As required I have confirmed that there were no disagreements with (*CPA Firm Name*) as laid out in the following paragraph.

There were no disagreements with (*CPA Firm Name*) in the past 24 months on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which if not resolved to the satisfaction of (*CPA Firm Name*) would have caused them to make reference to the subject matter of the disagreement in connection with their opinion.

I need a letter from (*CPA Firm Name*) to (*Company Name*) which states their agreement or disagreement (and reasons therefore) with the preceding paragraph. Please send such letter to my attention.

Sincerely,

Name  
Chief Finance Officer