

[CPA Firm Name]  
[CPA Business Address]  
[City, State, Zip Code]  
[Phone Number]  
[Date]

[Lender Name / Financial Institution]  
[Lender Address]  
[City, State, Zip Code]

**RE: Verification of Funds for [Client Name(s)]**

To Whom It May Concern,

I am writing this letter at the request of my client, [Client Name]. I have served as the Certified Public Accountant (CPA) for [Client Name] since [Year].

I am aware that [Client Name] is currently in the process of a mortgage application for the property located at [Property Address]. I am providing this letter to verify the availability of funds required for the "Cash to Close" amount of \$[Amount].

Based on my review of the client's financial records and tax returns for the period ending [Date], I can confirm that the funds intended for this transaction are derived from [Source of Funds, e.g., business earnings / personal savings / sale of assets]. To the best of my knowledge, the withdrawal of these funds will not have a detrimental impact on the client's ongoing business operations or their ability to meet current financial obligations.

Please note that this letter is based on information provided by the client and does not constitute a formal audit or guarantee of future financial performance. This verification is intended solely for the use of [Lender Name] in connection with the aforementioned mortgage application.

If you require any further information, please feel free to contact my office.

Sincerely,

[Signature]

[CPA Name]  
[CPA License Number]  
[State of Licensure]