

[Date]

[Predecessor Auditor Name]

[Predecessor Firm Name]

[Address]

[City, State, Zip Code]

Re: Inquiry Regarding [Client Name]

Dear [Contact Person Name],

We have been requested to audit the financial statements of [Client Name] for the period ending [Date]. In accordance with professional standards, we are writing to inquire about matters that may assist us in determining whether we should accept this engagement.

The client has authorized you to respond fully to our inquiries. We would appreciate your comments regarding the following:

- Information that might bear on the integrity of management.
- Disagreements with management as to accounting principles, auditing procedures, or other similarly significant matters.
- Communications to those charged with governance regarding fraud and illegal acts by the client.
- Communications to management and those charged with governance regarding significant deficiencies and material weaknesses in internal control.
- Your understanding of the reason for the change in auditors.

In addition to the above, we request the opportunity to review your audit documentation for the most recent audit. Please let us know when such files will be available for our inspection.

Thank you for your cooperation in this matter.

Sincerely,

[Your Name]

[Your Firm Name]