

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*