

Company Name Letterhead

Date

CPA Firm Name

Address

City, State Zip

Attn: *Name*

Dear Mr./Ms. *Name*:

In accordance with GS §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 Financial Officer