<Date>

<Client Name>

<Client Address>

Dear <Client Name>:

Our Firm conducts an annual business plan review and analysis in an effort to assess our current clients with our overall business strategy and the future direction of our practice.

We pride ourselves in providing excellent professional services to a core group of clients that fit our firm’s needs and resources. According to our business plan, our professional abilities will be focused toward <insert annual strategies and goals> and have determined that <certain services provided to clients> are incidental to our overall business strategy.

We have reviewed our client’s professional needs and completed our analysis on our current clients and how they fit within our overall business strategy and purpose. Although this was a difficult task, we have determined that we will not be able to provide professional services to you, effective immediately. We ask that you immediately seek services from another professional.

We will be pleased to assist in the transition of any matters or files to you or your new accountants, as you may direct us. In the absence of any request, we will retain our files in accordance with our firm’s document retention policy. We are hopeful that you will understand our actions to control the direction of our practice. Thank you for permitting us to assist you to date.

Sincerely,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

<Accountant Name>

<Firm Name>