

# Exhibit B — Other Sample Letter Formats

---

## Sample Disengagement Letter Format

Dear <Client Representative>:

As businesses grow and evolve, there are times when difficult decisions must be made. This is one of those decisions. Effective <today's date>, we will no longer be able to continue rendering accounting services to you.

The following is a list of the status of accounting services that you need to have performed in the next few months:

<List>

You also have the following items coming due:

<List>

The outstanding balance on your account with us is \$<amount>. Please submit payment to us by <date>.

We encourage you to retain a new CPA. We have enjoyed working with you and we wish you every continued success in the future. If you have any questions during the transition period, please contact us. We do not keep any original records; therefore, you should have all the records in your possession necessary to change to a new professional.

Sincerely,

---

<Accountant Name>

## Sample Non-Engagement Letter Format

Dear <Client Representative>:

Thank you for contacting us in regard to <type of service>. This letter will confirm that we have not been retained to perform that service and that our firm has not agreed to render any professional services to you.

We appreciate your interest and wish you the best.

Sincerely,

---

<Accountant Name>

## Sample “Drop Dead” Letter Format

Dear <Client Representative>:

If we do not ... if you do not ... by ... we will disengage.

If you choose to continue our relationship, we will require payment in full for our past services plus a retainer in the amount of the estimated fees we anticipate being necessary to complete the returns. Upon completion of our work, we will provide you a final invoice for fees not covered by the retainer or will return any overpaid balance. To date, the fees incurred for our services total \$<Amount> of which \$<Amount> has been paid and \$<Amount> has been credited as we agreed in prior conversations. This leaves a \$<Amount> outstanding balance due.

Respectfully,

---

<Accountant Name>

## PEEC Approved Sample Language for Outsourcing

The firm may from time-to-time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third party service provider. Furthermore, the firm will remain responsible for the work provided by any such third party service providers.