

[ACCOUNTING FIRM]

Closing Letter

[DATE]

[Board of Directors]/[CLIENT]
[CLIENT ADDRESS]

OR

[CLIENT]
[CLIENT ADDRESS]

Re: [BOOKKEEPING]/[REVIEW]/[AUDIT]/[CONSULTING] services

Dear [CLIENT]:

This letter is to confirm that we have has completed the [BOOKKEEPING]/[REVIEW]/[AUDIT] engagement.

There is a balance due of [\$AMOUNT].

All documents and records will be handled according to the document retention policy described in our engagement letter.

It was a pleasure to assist you with and I'll look forward to working with you again in the future.

Sincerely,

[ACCOUNTANT]
[ACCOUNTING FIRM]