{{today\_long}}

[Incumbent Auditor Name]

[Incumbent Firm Name]

[Incumbent Firm Address]

Dear [Incumbent Auditor Name]

**Re: Audit of {{client\_name}}**

We have been requested by the above-named to act as auditor for the period ended {{audit\_period\_date}}.

Please advise if there are any professional or ethical reason(s) why we should not accept this appointment.

Furthermore, in accordance with mandatory auditing requirements, we are required to obtain sufficient appropriate evidence to support our findings with regard to the opening balances. Could you therefore please provide us with access to your working papers for this client? Please indicate a time suitable for a representative of our office to collect these working papers or for us to obtain a copy of such.

Thank you in anticipation for your early reply - your assistance is most appreciated.

Yours faithfully

{{audit\_partner\_name}}

{{firm\_name}}