**<Your name or your firm’s name/logo>**

**<Address and contact details>**

<date>

<outgoing accountant name>

<outgoing accountant position/firm name>
<outgoing accountant address>

<outgoing accountant email>

Dear <outgoing accountant name>

**Re: Ethical Letter – Instructions from <client name>**

We have been requested by <client name> to engage our firm as their accountant.

Please advise if there are any professional or ethical reasons why we should not accept this appointment.

If no reason exists for accepting this appointment and to ensure the continuity of professional accounting services, please forward all relevant documents to us including:

* <document required>
* <document required>

If you hold any of the client’s original documents and/or certificates, please ensure they are available and advise when they are ready for collection.

Once we have received all relevant documents from you, we will notify the Australian Taxation Office of the change in appointment. In the interim, we would appreciate it if you can retain <client name> on your lodgement program.

Should you have any questions, please do not hesitate to contact me.

We thank you for your assistance and look forward to your response.

Yours sincerely

<Signature and detail panel with name and address of professional accountant engaging services>