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

**<Address and contact details>**

<date>

<client name>  
<client address>  
<client email>

Dear <client name>

**Re: Disengagement**

Due to events affecting the operation of our practice, we are no longer in a position to deliver accounting services for you. As a result, we must terminate our engagement.

[If ongoing work is being performed]

We are currently in the process of finalising <insert services currently being performed> and anticipate this will be completed by <insert date work will be completed>.

We propose to hand over your original documents and/or certificates, if they are in our possession, to your new accountant shortly after the finalisation of our work. Can you please provide the contact details of your new accountant to ensure a seamless transition process.

[If no ongoing work is being performed]

We have finalised all of your client work we were engaged to perform and we are in a position to hand over your original documents and/or certificates, if they are in our possession, to your new accountant. Can you please provide the contact details of your new accountant to ensure a seamless transition process.

We have enclosed our final invoice for your attention and thank you for your past instructions.

We wish you well for the future.

Please acknowledge receipt of this letter via email.

Yours sincerely

<Signature and detail panel of professional accountant*>*