

SAMPLE LETTER FROM ACCOUNTING FIRM  
**RESCINDED**  
[Letterhead of Accounting Firm]

Replaced by Comptroller's Handbook – Internal and External Audits

[Date]

[Name of Regulator]

Pursuant to your responsibilities as federal regulator and examiner of (name of financial institution), you have requested copies of certain of our working papers in connection with our report on the (name of company's) financial statements for the year ending (date). The copies are identified as follows:

- (Describe the working papers)

These materials contain non-public [confidential/exempt] examination-related information under 12 C.F.R. Part 510 [or other applicable regulation] and we request that they be treated in accordance with that regulation.

[Signature of Firm Member]

#### ACKNOWLEDGMENT OF RECEIPT

[Name of Regulator]

By: \_\_\_\_\_

Date: \_\_\_\_\_