**Sample Client Termination Letter**

Dear Client:

Effective **DATE**, we will be resigning as your accountants. We have come to this decision with great reluctance, but we are resigning because of:

**CHOOSE ONE FROM BELOW**:

1. Your continued failure to pay our fee for services in a timely manner.
2. We have a conflict of interest between your company and our other clients.
3. Our continuing staffing problems have made it impossible to properly serve your needs.
4. We are changing the types of services that we will be providing in the future.
5. We are concerned about your failure to act upon the recommendations we have made.
6. Our desire to cut back in the number of clients we will be serving in the future.

We wish to remind you that we will not be performing any services for you after that date, and that there may be tax returns, elections, or other compliance matters that will need to be dealt with after that date, which we will not be providing.

We recommend that you immediately seek a new accountant, and we will cooperate fully in providing information to your new accountant, when your unpaid bill (**current balance** $**XXX**) is paid in full.

We appreciate the opportunity to have served you in previous years, and we wish you success in your future pursuits.

Sincerely yours,