

Dear [Client Name]:

Your financial statements for the year ended [Date] constitute confidential information, and we do not share them with others without your permission. We have been requested to make selected financial statements available to Thomson Reuters (TR), a publisher of accounting and auditing guidance primarily for CPA firms. TR publishes certain products that provide illustrative financial statements that may be used by CPAs in drafting financial statements and related note disclosures. We are seeking your approval to provide your [Date] financial statements, which include the related notes, to TR. They (or We) will carefully edit the name and other identifying information in your financial statements before publishing them to obscure the name and location of your entity, lenders, related parties, etc., so that none of the information can be identified with your entity. None of the original financial statements are circulated beyond TR's technical staff or outside authors.

If you will allow us to provide your [Date] financial statements to TR, please reply to this email and indicate your approval in the response. Feel free to call me at the number below if you have any questions or concerns.

Very truly yours,

[CPA's name and phone number]