

DRAFT OF COMMUNICATION TO THE PREVIOUS COST AUDITOR

Date

To,

Dear Sir,

I/We have been approached by M/S (name of the Company) to conduct the cost audit relating to its product(s) covered under Cost Audit of the Company/unit(s) located at ----- for the year ending on----- I/We understand that you were the cost auditor of the Company immediately prior to this offer. Accordingly, I hereby communicate to you before I/We accept the said appointment. May I request you to provide your feedback on this matter. This communication is being addressed to you in view of the provisions of clause (8) of Part I of the First Schedule to The Cost and Works Accountants Act, 1959.

I also hereby confirm that, based on the information provided by the Company, the audit fees that will be received by me/us for this assignment will not be lower than the fees received by you for the conduct of cost audit.

Thanking You,

Yours faithfully,

For M/s.

Cost Accountant

M.No.

Note: The communication must be addressed by Registered/ Speed Post.