

[Date]

[Name of Accountant/Firm Representative]

[Accounting Firm Name]

[Address Line 1]

[City, State, Zip Code]

RE: NOTICE TO PRESERVE RECORDS AND ELECTRONICALLY STORED INFORMATION (ESI)

Dear [Name of Accountant],

Our firm represents [Client Name] in connection with [Case Name/Matter Description], currently pending or anticipated in [Court/Jurisdiction].

We believe that you are in possession of documents, communications, and data relevant to this matter. Please take notice that you are required to preserve all documents and electronically stored information (ESI) related to [Subject Individual/Entity] for the period of [Start Date] to [End Date/Present].

This request includes, but is not limited to, the following:

- General ledgers, journals, and trial balances.
- Financial statements, including balance sheets and income statements.
- Tax returns (federal, state, and local) and all supporting workpapers.
- Audit, review, or compilation workpapers and permanent files.
- Correspondence, including emails, internal memos, and notes of meetings or telephone calls.
- Billing records, time sheets, and engagement letters.
- Bank statements, cancelled checks, and reconciliation reports.

You must take immediate steps to prevent the destruction, alteration, or deletion of these materials, including the suspension of any automated document retention or deletion policies. This obligation extends to data stored on local hard drives, servers, cloud storage, and mobile devices.

Please acknowledge receipt of this letter in writing and confirm that you have initiated steps to preserve the requested information. We anticipate serving a formal subpoena for these records in the near future.

Sincerely,

[Your Name]

[Law Firm Name]

[Contact Information]