

[Your Name/Firm Name]  
[Your Address]  
[City, State, Zip Code]  
[Date]

[Client Name]  
[Client Address]  
[City, State, Zip Code]

**RE: Explanation of Extraordinary Forensic Accounting Analysis Expenses**

Dear [Client Name],

This letter serves to provide a formal explanation regarding the extraordinary expenses incurred during the forensic accounting phase of your engagement for the period ending [Date].

Due to the complexity and nature of the financial records under review, our team found it necessary to expand the scope of our investigation. The additional costs are attributed to the following factors:

- **Data Volume and Restoration:** The volume of digital and physical transactions exceeded initial estimates, requiring advanced data recovery and electronic processing.
- **Hidden Asset Identification:** Specialized tracing techniques were required to follow complex transfers across multiple jurisdictions and entities.
- **Reconstruction of Records:** Significant manual effort was required to reconstruct missing or incomplete financial statements and ledger entries.
- **External Consultation:** We engaged [Type of Expert/Specialist] to provide technical validation on specific high-risk transactions.

These measures were essential to ensure the accuracy and integrity of our final findings and to satisfy the rigorous standards required for [Legal Proceeding/Audit/Investigation].

A detailed breakdown of these line items is attached to the current invoice for your review. Please contact our office if you require further clarification regarding these necessary expenditures.

Sincerely,

[Signature]

[Your Printed Name]  
[Your Title]