**[Sender Name]**

**[Sender Title]**

**TO**

[Receiver Name]

[Receiver Title]

[Address]

[Email]

**FROM**

[Sender Name]

[Sender Title]

[Address]

[Email]

[Date]

[Address, including zip code]

[Phone number]

[Email]

[Immediate Supervisor],

I am resigning from my position **at** **[XYZ company],** effective [Date]. One year ago, you took a chance on me, and I took a chance on the company. I appreciate that both sides took a risk on each other. While it’s tempting just to walk away, I feel obligated to explain my decision in hopes that it sparks positive change for the colleagues that I’m leaving behind.

I'm resigning because the company is using improper accounting to bolster its financial performance. In my initial memo to you dated [month, day, year], I outlined each accounting trick that is hiding losses the company is sustaining. In a subsequent meeting on [month, day, year] and attended by you, [Name], and [Name], we discussed each of the accounting issues in detail and decided to refer the matter to the company’s Vice President. On [month, day, year]a follow-up meeting was held and attended by the same group, the Vice President said the matter had been investigated and concluded that no changes would be made because we are an “aggressive company.” This is an outcome that I cannot accept.

The company’s business is built on trust. When its customers and employees find out about the true financial performance of the company, their trust will be destroyed, and I expect the company will have to cease operations. This letter of resignation is my last effort to implore the company to correct its practices.

Thank you for the opportunity to be heard.

Sincerely,

XYZ