

Purpose of a Business Letter

A business letter is a formal way of communicating between two or more parties. There are many different uses and business letters. Business letters can be informational, persuasive, motivational, or promotional. Business letters should be typed and printed out on standard 8.5" x 11" white paper.

Elements of a Good Letter

The most important element of writing a good letter is your ability to identify and write to your audience. If you are addressing your letter to the department of human resources, avoid using highly technical terms that only engineers would understand, even if your letter is addressed to an engineering company, chances are that the personnel in human resources does not have an engineering background.

The next element is that you make sure you present your objective in a clear and concise manner. Don't be vague about your objective, most people will not have the patience to sit there and guess at the meaning of your letter or the time to read a long-winded letter, just get to the point without going into unnecessary details.

Another important element to remember is to remain professional. Even if you are writing a complaint letter, remain polite and courteous, simply state the problem(s) along with any other relevant information and be sure to avoid threats and slander

Sample Business Letter

Mrs. Clara Winters -----[Return Address](#)
12187 S. Polo Dr.
Fairfax, VA 22030

May 26, 1998 ----- [Date](#)

The Tiny Tots Toy Company ----- [Inside Address](#)
15456 Pyramid Way
College Park, FL 33133

Dear Customer Service Representative: ----- [Salutation](#)

I recently purchased one of your Tiny Tents (Model # 47485) for my three-year old. Unfortunately, afterviewing the components that came with the product, I discovered that four of the parts were missing. Also, the instructions that came with the tent are incomplete. Both of these situations have resulted in the tent remaining unassembled and unacceptable as a toy for my daughter.

I am writing to request replacements for the missing parts, and a copy of the full set of assembly directions for the model I purchased. If reasonable arrangements are not made within ten business days, I will return the tent to the store I purchased it from and expect a full refund. To assist you in processing my request, I am including a copy of my sales receipt and a list of the missing parts.

I have purchased other toys manufactured by your company in the past, and have always been impressed with the quality and selection Tiny Tots has made available to its customers. I sincerely hope this is a one-time incident, and that any future purchases I make will live up to the standard my family has come to expect from your company.

Sincerely,----- [Closing](#)

[Signature](#)

Clara Winters ----- [Typed Name and Position](#)

Enclosures: 2 ----- [Abbreviations](#)

Legend:

1. **Return Address:** If your stationery has a letterhead, skip this. Otherwise, type your name, address and optionally, phone number. These days, it's common to also include an email address.
2. **Date:** Type the date of your letter two to six lines below the letterhead. Three are standard. If there is no letterhead, type it where shown.
3. **Reference Line:** If the recipient specifically requests information, such as a job reference or invoice number, type it on one or two lines, immediately below the **Date (2)**. If you're replying to a letter, refer to it here. For example,
 - Re: Job # 625-01
 - Re: Your letter dated 1/1/200x.
4. **Special Mailing Notations:** Type in all uppercase characters, if appropriate. Examples include
 - SPECIAL DELIVERY
 - CERTIFIED MAIL
 - AIRMAIL
5. **On-Arrival Notations:** Type in all uppercase characters, if appropriate. You might want to include a notation on private correspondence, such as a [resignation letter](#). Include the same on the [envelope](#). Examples are
 - PERSONAL
 - CONFIDENTIAL
6. **Inside Address:** Type the name and address of the person and/or company to whom you're sending the letter, three to eight lines below the last component you typed. Four lines are standard. If you type an **Attention Line (7)**, skip the person's name here. Do the same on the [envelope](#).
7. **Attention Line:** Type the name of the person to whom you're sending the letter. If you type the person's name in the **Inside Address (6)**, skip this. Do the same on the [envelope](#).
8. **Salutation:** Type the recipient's name here. Type Mr. or Ms. [Last Name] to show respect, but don't guess spelling or gender. Some common salutations are
 - Ladies:
 - Gentlemen:
 - Dear Sir:
 - Dear Sir or Madam:
 - Dear [Full Name]:
 - To Whom it May Concern:

9. **Subject Line:** Type the gist of your letter in all uppercase characters, either flush left or centered. Be concise on one line. If you type a **Reference Line (3)**, consider if you really need this line. While it's not really necessary for most employment-related letters, examples are below.
 - SUBJECT: RESIGNATION
 - LETTER OF REFERENCE
 - JOB INQUIRY

10. **Body:** Type two spaces between sentences. Keep it brief and to the point.

11. **Complimentary Close:** What you type here depends on the tone and degree of formality. For example,
 - Respectfully yours (very formal)
 - Sincerely (typical, less formal)
 - Very truly yours (polite, neutral)
 - Cordially yours (friendly, informal)

12. **Signature Block:** Leave four blank lines after the **Complimentary Close (11)** to sign your name. Sign your name exactly as you type it below your signature. Title is optional depending on relevancy and degree of formality. Examples are
 - John Doe, Manager
 - P. Smith Director, Technical Support
 - R. T. Jones - Sr. Field Engineer

13. **Identification Initials:** If someone typed the letter for you, he or she would typically include three of your initials in all uppercase characters, then two of his or hers in all lowercase characters. If you typed your own letter, just skip it since your name is already in the **Signature Block (12)**. Common styles are below.
 - JAD/cm
 - JAD:cm
 - clm

14. **Enclosure Notation:** This line tells the reader to look in the [envelope](#) for more. Type the singular for only one enclosure, plural for more. If you don't enclose anything, skip it. Common styles are below.
 - Enclosure
 - Enclosures: 3
 - Enclosures (3)

15. **cc:** Stands for **courtesy copies** (formerly **carbon copies**). List the names of people to whom you distribute copies, in alphabetical order. If addresses would be useful to the recipient of the letter, include them. If you don't copy your letter to anyone, skip it.

Tips:

- Replace the text in brackets [] with the component indicated. Don't type the brackets.
- Try to keep your letters to one page, but see [page 2](#) of this sample if you need continuation pages.
- How many blank lines you add between lines that require more than one, depends on how much space is available on the page.
- The same goes for margins. One and one-half inch (108 points) for short letters and one inch (72 points) for longer letters are standard. If there is a letterhead, its position determines the top margin on page 1.
- If you don't type one of the more formal components, don't leave space for them. For example, if you don't type the **Reference Line (3)**, **Special Mailing Notations (4)** and **On-Arrival Notations (5)**, type the **Inside Address (6)** four lines below the **Date (2)**.

Business Letter Format

Block Format: Business Letter

Return Address Line 1 1
Return Address Line 2
Date (Month Day, Year) 2
Mr./Mrs./Ms./Dr. Full name of recipient. 3
Title/Position of Recipient.
Company Name
Address Line 1
Address Line 2
Dear Ms./Mrs./Mr. Last Name: 4
Subject: Title of Subject 5
Body Paragraph 1
.
. . .
Body Paragraph 2
.
. . .
Body Paragraph 3
.
. . . 6
Closing (Sincerely...), 7
Signature 8
Your Name (Printed) 9
Your Title
Enclosures (2) 10
Typist Initials. 11

Sample Business Letter

3519 Front Street
Mount Celebres, CA 65286

October 5, 2004

Ms. Betty Johnson
Accounts Payable
The Cooking Store
765 Berliner Plaza
Industrial Point, CA 68534

Dear Ms Johnson:

It has come to my attention that your company, The Cooking Store has been late with paying their invoices for the past three months.

In order to encourage our customers to pay for their invoices before the due date, we have implemented a discount model where we'll give you 2% off your invoice if you pay us within 10 days of receiving the invoice.

I hope that everything is going well for you and your company. You are one of our biggest customers, and we appreciate your business. If you have any questions, you can feel free to contact me at (555) 555-5555.

Sincerely,

Signature

Bob Powers
Accounts Receivable

Vancouver Manufacturing
9102 NW 99th Street, Vancouver, Washington 98665
(800) 555-1212 – www.example.com

September 25, 2005

Mr. John Taylor
Director of Operations
ABC Corporation
100 E Main Street
Vancouver, WA 98685

Dear Mr. Taylor:

As our new letterhead indicates, we have recently changed the name of our business from Fort Vancouver Manufacturing to Vancouver Manufacturing.

There has been no change in management and we will be providing the same products and fine service on which we have built our reputation in the industry. We would appreciate it if you would bring this announcement to the attention of your accounts payable department and direct them accordingly.

Thank you for being one of our valued customers. We appreciate your cooperation in this matter.

Al Olsen
President, Vancouver Manufacturing

6 June 1996

1117 The High Road
Austin, TX 78703

Mr. David Patricks
3005 West 29th, Suite 130
Waco, TX 77663

Dear Mr. Patricks:

I received your June 6th letter requesting consultation and am providing my recommendation in the following.

First, let me review my understanding of your inquiry. The question you raise revolves around whether the heating registers should be located in a low sidewall, or in the ceiling, and, if ceiling registers are used, which type—step-down or stamped-faced—will deliver the best results. Additionally, the problem concerns whether there is any benefit to having heating registers near the floor, whether moving heated air “down” in ducts negatively affects blower performance, and whether adequate injection that can be achieved on the low speed of a two-stage furnace.

My recommendations are as follows:

- I can find nothing in either Carrier, Trane, or ASHRAE design manuals that indicates drop as being a factor in duct design any different from normal static losses. If you have different information on this, I would like to have references to it.
- I cannot see any advantage to low sidewall application. The problem is injection and pattern. I do see an advantage to low sidewall return; *Carrier Design Manual—Air Distribution* is a good reference on both items.
- I recommend step-down diffusers with OBD because they have pattern and volume control that is superior to stamped-faced diffusers.
- I am opposed to low sidewall diffusers or floor diffusers in the application you describe. The increased static losses that result from trying to get the ducts down through the walls will only increase installation cost and reduce efficiency.

If there is anyone in your organization who is uncomfortable with these recommendations, let me know. I'd be very interested in reviewing any actual documented test results. Let me know if you have any further questions or if I can be of any further assistance.

Sincerely,



Jane A. McMurey, P.E.
HVAC Consultants, Inc.

JAM/dmc
Encl.: invoice for consulting services

Heading—the date and the sender's address.

Inside address—name and address of the recipient of the letter.

Salutation

Body text of the letter:
singled spaced text with
doublespacing between
paragraphs; no paragraph
indentation.

Use of special formatting
within the
letter—use bulleted or
numbered lists, even headings and
graphics.

Complimentary close

Signature block

End notations

Apology Letter Sample: (customer service error)

(print Apology Letter on corporate letterhead paper)

June 28, 2007

Ms. Rebecca Quinlan
2595 Dewhurst Circle
Unit No. 16
Birmingham, AL 35233

Dear Ms. Quinlan:

The purpose of this is to convey to you my sincere apologies for any inconvenience you may have experienced last month with respect to the installation of your Internet high speed service.

I just returned from vacation this week and found your file in my in-basket. As soon as I reviewed your case it was clear that somehow your May 20th request for a change in service had somehow slipped through the cracks. The only possible explanation I can give is that we have recently had a number of key staff changes which might have resulted in your letter being overlooked.

Consequently, I have directed our Installation Group to contact you by the end of this week to set up a time convenient to you when they could go to your house and install your new router and make the necessary adjustments to your software.

Because of this serious oversight, and as a testament to our appreciation of you as our customer, we are going to provide you with your first three months of high speed service free of charge. Therefore, your account will not be billed until October of this year.

Ms. Quinlan, let me assure you that what happened in your case is not typical of CableNet's level of customer service. We continue to be committed to providing you and all of our customers with the highest standards of service in the industry.

If you have any questions please don't hesitate to call me at 754-9785.

Yours in service,

Paulo Colanzi
Manager, Customer Solutions

1800 Stone Ridge Street
Los Angeles, CA 90001

Your Street Address
City, State Zip

July 4th, 2000

Month Date, Year

Ms. Michelle Johnson
President, Johnson Family Center
344 Western Lane
New York, NY 10027

Mr./Mrs./Ms./Dr. Full Name of Recipient
Title of Recipient, Company Name
Recipient Street Address
City, State Zip

Dear Ms. Johnson

Dear Ms./Mrs./Mr. Last Name

When using this format, you do not want to indent, margins on all sides should be one-inch. Start the first paragraph by introducing yourself in a friendly way and then state the purpose of your letter. Know your audience because it's very important that you keep their attention. Remember, you are not writing to yourself, think in term of the recipient and write passionately. Use a couple of sentences to explain the purpose, but save the detail for the body paragraph(s).

Start the body paragraph by justifying the importance of the main point. In the next few paragraphs, continue justification with background information and supporting details. Body paragraphs are where you offer solutions, advices, suggestions, or proposals. Write as many body paragraphs as you want, however, keep it short and straight to the point, you do not want to bore the reader to death or look like you're writing a school essay.

In the closing paragraph, you should restate the purpose of the letter and, in some cases, request some type of action. Remind the reader where they can contact you and make sure to close the letter in a friendly manner.

Sincerely,

Closing

Leave 4 Spaces and Sign Your Name

Matt Smith
Owner, LA Bike Shop

Print Your Full Name
Your Title, Company Name

Enclosures (3)

Attachment: Use Enclosure or Enclosures (#)



*Puppy Toys Inc.
666 Puppy Avenue,
Dog Heaven,
89444 Fire Hydrant.
www.puppytoys.pup*

1 800 888 9999

15th February 2002

Mr. Clark Kent,
ACME Printing Co.
180 Dally Planet Building,
Superman Drive,
78555 NY.

Dear Mr. Kent,

I am returning with this letter a recent shipment of 300 imprinted t-shirts (order # 234A5) along with a copy of our original purchase order.

As stated, the logo should be reproduced in our corporate logo in color. The logos on the t-shirts you sent are in black, which is unacceptable.

Please make the necessary corrections and send another shipment of 300 t-shirts (with the correct logo colors) by the 10th of March. We need them for a company event that starts on the 20th of March.

Thank you for your prompt attention on this matter.

Sincerely,

Tony Braxton

Miss Tony Braxton
Head of Purchasing

Phil Packart
5170 Greenbrier Ave
San Diego, CA 92120
April 7, 1999

Williamsburg Chamber of Commerce
2837 Patriot Way
Williamsburg, VA 05987

To whom it may concern:

I am planning a vacation to you area this summer and like would like to get some information on about Williamsburg. I need to find a reasonable place to stay, some affordable restaurants, and what kind of activities there are to do while I am there. We are planning our trip at the beginning of July and plan to stay for about a week. Can you also send me a list of events taking place around that time.

We may also take some side trips during the week, so any information you may have on other locations around your area would also be helpful. Thank you for your time and I hope to hear from you soon.

Sincerely

Phil Packart

(print corporate Letter of Appreciation on standard letterhead)

November 30, 2006

Mr. David Kimberly
Director General, Civil Aviation
Government of Seychelles
10 Island View Parkway
Seychelles

Dear David,

I would like to take this opportunity to express my heartfelt thanks to you for your very active participation in our recent conference in Montreal on the "future of aviation". The Chairman and Board Members have also asked me to pass on their sincere appreciation for your efforts in supporting the Institute in this important undertaking.

Your skill in chairing the controversial panel on "The Role of Developing Countries in the Future of Aviation Management" was very much appreciated by those representing all sides of that extremely sensitive topic. As well, we have received numerous post-conference requests for the paper you delivered on "The Critical Issue of Cooperation Between Airlines and Airports." It appears that you may have penned a best-seller with that one!

On both a professional and a personal level, I really appreciated the time that the two of us were able to spend together for fun and reflection during conference down times. I certainly learned a lot about the unique aspects of aviation operations in your part of the world (not to mention the things you taught me about the backhand on the squash court!).

We are currently hard at work producing the "Compendium of Conference Proceedings" document, and we expect to be sending it out to all participants early in the new year.

Again, thanks so much for your enthusiastic participation in our conference. I have no doubt that it would not have been the success that it was without your presence.

Please keep in touch, and drop in and visit us whenever you are in this part of the world.

Very sincerely,

Peter Smithfield
President and CEO

(print Business Introduction Letter on corporate letterhead paper)

February 20, 2006

Ms. Margaret Campion
Director, Corporate Services
Riviera Industries Inc.
245 Dearborn Park Road
Chicago, IL 60610

Dear Ms. Campion:

It was a pleasure meeting you briefly at last week's Board of Trade event. It's amazing how small the world does seem sometimes, considering that we both earned our undergraduate degrees at U. of Kansas, even overlapping for one year! I suppose we were destined to eventually meet face-to-face.

I was fascinated by your synopsis of the history of Riviera Industries over the past, almost half-century. Clearly, your company has a rich corporate heritage and tradition. At the same time, the company has been blessed with a continuum of leaders of foresight and imagination who had the courage to change course at key points along the way so that the company could remain competitive and continue to lead its industry.

As I was mentioning to you, Final Edition Publications is a specialty publisher that focuses on corporate publications including annual reports, corporate profiles and corporate histories. We have been in business for over 15 years and during that time have grown from a two-person start-up, to a serious corporate publisher with over 100 employees. We have been contracted by over a dozen Fortune 500 companies to produce both annual and special occasion publications on their behalf.

After our chat at last week's meeting, it occurred to me that with Riviera approaching its 50th anniversary, it would be the perfect occasion to produce a Corporate History to celebrate your company's first half-century. It so happens, that these are exactly the types of corporate publications that we specialize in here at Final Edition. In fact, we have produced corporate histories for a number of companies.

With Riviera's 50th just around the corner, I'm sure that you have been thinking about ways to make that anniversary a special one. Accordingly, I would very much like to meet with you and show you some of the corporate work we have done, and brief you further on our services. I have a strong feeling that what we offer at Final Edition might be just the kind of thing you've been looking for to celebrate Riviera's 50th.

Please feel free to call me at 745-2398 so that we can discuss this further. If I don't hear from you by the end of next week I will follow up with you and see if we can set up a meeting at your convenience.

Yours truly,

Raymond Gaudet
Manager, Corporate Programs

(print Business Letters on corporate letterhead paper)

July 20, 2006

Mr. Rodney Giles
Manager, Customer Support
Inter-Office Solutions Inc.
1289 Luxor Station Rd.
Cedar Springs, IL, 34985

Dear Rodney:

This is further to our meeting of last week at which we agreed to hold a series of meetings over the next two months to review your experiences with the pilot implementation of the 1to1 Customer Relationship Management Program.

As discussed at that meeting, the objectives of our review sessions will be to:

- Review and assess the overall effectiveness of the program;
- Identify and document strengths weaknesses of the program;
- Propose customer-focused solutions to address areas of weakness;
- Develop an approach and action plan for Phase 2 of the project;
- Determine the staff members who will make up the Phase 2 Team.

As agreed, meetings will be held every second Tuesday from 9:00 a.m. until noon, and the location will alternate between our two offices, the first one to be convened here at Inter-Office on August 14, 2005. Fred Johnson of your CRM group is to act as the meeting co-ordinator and recording secretary throughout the process.

As discussed, at the end of the process, Deborah Buxton of Consultek will draft the summary report for review by the steering committee. As you requested, a copy of her c.v. has been enclosed.

I trust I have covered all of the points that we discussed. If you have any questions or would like to add anything please give me a call at 745-9878.

We look forward to seeing you at the August 14th meeting.

Sincerely,

Marilyn French
Senior Consultant

Encl.

(print Business Memo on corporate memorandum letterhead)

MEMORANDUM

Date: September 30, 2006

From: Meredith Bronson

To: Franco Marconi, Director, Research Programs

Subject: Commendation - Henry Stapleton - Transport Demand Project

The purpose of this is to officially commend Henry Stapleton for his exceptional contribution throughout his assignment to the Transport Demand Project (TDP).

As you know, Henry has been working on special assignment with the TDP team for the past eight months. Now that he is about to return to your part of the organization I wanted to make sure that he gets some recognition for his significant and exceptional contributions to the project.

As a junior econometrician, Henry's role in the project was pivotal to its timely and successful completion. It was Henry who worked long hours, numerous nights and weekends with his small team of researchers, first specifying, and then testing the thousands of equations that had to be run. The quality of Henry's written work was also exceptional. His regression analysis summaries were always very well written and rarely required revision.

As a colleague and project team member, Henry was also outstanding. His upbeat enthusiasm for the project was infectious, and he seemed to motivate the entire project team. He was very well-liked by all team members, and in effect he became "unofficial" deputy project manager.

In closing, I would like to say that I have worked with many junior economists and econometricians over the years and have never run across one as professional and productive as Henry Stapleton was on the TDP. I believe that the organization as a whole should recognize his exceptional contribution to a major project.

Please let me know if you have any questions or comments.

Meredith Bronson
Director, Econometric Research

cc: Henry Stapleton
Personnel file - H. Stapleton

(print Business Thank You Letter on corporate letterhead paper)

March 15, 2006

Mr. Alphonse Germanian
President and CEO
BioDynamics Llc.
1525 Broadway, Suite 4500
New York, NY 10034

Dear Mr. Germanian:

As Chairperson of the *Corporate Conscience Campaign - Helping the Homeless in New York*, I am writing this to thank you personally for your company's support in last month's fund-raising effort.

As I indicated when we spoke on the phone two weeks ago, the campaign was considered a resounding success, raising a total of \$1.65 million to-date, significantly exceeding our target of \$1 million. Some donations are still trickling in, so we could end up close to a total of \$2 million.

BioDynamics was an influential leader throughout the entire three-month campaign. In fact, we couldn't have succeeded without the generous support of your company, both financially, and through your organizational and administrative assistance. Your Team Leader, Kathryn Gomez was particularly impressive, going above and beyond what we could have expected of someone performing as a volunteer while continuing on with her day-to-day duties. Please convey my special thanks to Kathryn.

I would also ask you to convey my sincere thanks and congratulations to all of those other people in your company who contributed in any way to the Helping the Homeless Campaign. Please tell them that the sum of their contributions resulted in a major success that they should all be proud of taking part in.

I believe that the 27 companies that participated in this effort have set a new standard for social responsibility in this community, and have set a powerful example that will inspire other companies and organizations to do the same.

I look forward to seeing you at the Mayor's special thank you reception next month.

Yours sincerely,

Jackson Pritchard
Fundraising Chair

(print Congratulations Letter on business or personal stationery, as appropriate)

June 25, 2006

Belinda Asher
620 Mayview Ave.
Pineville, WV 24874

Dear Belinda:

On behalf of everyone here at Deerwood Resorts Ltd., I would like to sincerely congratulate you on your recent graduation from Mountain State University with your M.B.A. (Marketing).

I must say that I was not surprised to read of your success in the newspaper. During your first of four summers as an employee at our Lakeland Family Resort I noted how bright you are and how you have a very quick mind for business. Combine those attributes with your relentless work ethic and commitment to quality customer service, and it is obvious that you have a wide-open future ahead of you. I can only hope that your experience working with us contributed in some small way to your success.

On behalf of the management and staff at Deerwood Resorts I wish you all the best in your future career and life endeavors, whatever they may be.

Yours sincerely,

Bruce Atkinson
President and CEO

(print Donation Letter on company letterhead paper)

November 30, 2006

To Customer List
Customer Address Line 2
Customer Address Line 3
Customer Address Line 4

Dear [Customer Name]:

Will You Join Me In Protecting Our Community?

I am sending this to you as a fellow member of the Pinewood Acres community. I'm sure that you must value living in such a quiet and peaceful neighborhood, just like I do.

You know, sometimes in order to keep one's community "quiet and peaceful" one has to take action. That's what this letter is all about - taking action - community action.

By now, via media reports and word of mouth you must be aware of the significant increase in house break-ins in this neighborhood over the past couple of years. In fact, the break-in rate has more than doubled over the past two years. According to the police this is just a sign of the times as the economic downturn continues and local businesses and factories continue to close their doors for good.

As you may know, a local Community Action Committee has been meeting over the past two months to try to find ways to reduce the break-in rate in Pinewood Acres. Last week they released their recommendations on how best to combat that problem. Their primary recommendation calls for increased police and security patrols to supplement the local Neighborhood Watch program. They estimate that the extra cost to double nighttime (after dark) security patrols by Secure Inc. will be in the range of \$15,000 to \$20,000 per year. Unfortunately, this amount is not included in this year's municipal budget allocation and there are no additional funds available.

Therefore, as a concerned member of this community I have decided that my business will take the lead in assisting with this year's security control budget. Accordingly, Branscombe's Hardware will donate \$1 for every \$2 raised in the community to cover the additional security costs.

I urge you to join me today in supporting this worthy cause for our common good. To make your donation today you can drop in to either one of our two stores and deposit your donation in the boxes provided near the front cashes. If you can't make it to the store, please send a check or money order, made out to "CAC Security Patrol" and mail it to the address listed above.

Together, we can make sure that Pinewood Acres continues to be "a better place to live".

Yours in community spirit,

Gerry Cartwright
President and Owner

(print business Letters of Invitation on corporate letterhead)

August 15, 2006

Mr. Roger Moriarity
Executive Director
Children With Disabilities Foundation
430 Smithson Drive, Suite 500
Chicago, IL 32956

Dear Mr. Moriarity:

The purpose of this letter is to formally invite you, on behalf of the Board of Directors, to be the Closing Keynote Speaker at the upcoming 2006 IDCRI Conference.

The theme of this conference is "Disabling the Disability - Looking It Straight In the Eye". It will be held at the Mountainview Conference Facility, in Montpelier, Vermont from December 3 to 5, 2006.

For you information, Susan Crutchlow of Taming the Environment will be the opening Keynote Speaker. The provisional title of her presentation is "The Disabled Environment - Can We Help It?". We will forward a complete draft speaker program to you in a couple of weeks to give you an idea of the specific subjects that will be covered by the other speakers.

We expect attendance this year to be the highest ever; in the area of 2,000 delegates and 150 speakers. This includes a large contingent from our new European Chapter that is based in Geneva. You may have heard that Dr. Walton Everinson will be presenting a major paper on his latest research into "Genetic ReEngineering". We are already receiving inquiries from all over the world about Dr. Everinson's presentation.

In closing, we would be pleased and honored if you would consent to be our closing speaker at the 2006 IDCRI Conference.

I will call you in a week or so to follow up on this.

Yours sincerely,

Richard Bagnall
Executive Director
International Disabled Children Research Institute

(print Letter of Commendation on corporate letterhead stationery)

January 12, 2008

Ms. Rita Gonzalez
Managing Director
Marketing and Communications
The Evanston Agency
1500 Congress, Ste. 750
Austin, TX 78701

Dear Ms. Gonzalez:

Re: Commendation - Shannon Berloitz

The purpose of this letter is to formally and publicly commend Shannon Berloitz for the excellent service she provided to Target-Track Inc. throughout the ramp-up and launch of our new product line. In my opinion, the level of service that Ms. Berloitz extended to our company was far beyond our expectations.

I have never before written a letter like this on an entirely unsolicited basis. However, in this case I was so impressed by the support and service provide by Ms. Berloitz and her small team of marketing and communications specialists that I felt compelled to go on record with my praise. These people truly deserve it. In an era where exceptional one-to-one customer service excellence has virtually disappeared from our industry, the work that Shannon and her team did should be held up as an example for others to try to emulate.

What particularly impressed me about the level of service provided by Ms. Berloitz et al was that there were no additional financial rewards involved. It appears that it was simply the team's extraordinary commitment to excellence in customer service and support that motivated them to always go the extra mile. Their example even had a positive impact on the attitude and productivity of our own staff!

In closing, I believe that Shannon Berloitz and her team truly deserve to be congratulated and rewarded for providing customer service and support well beyond the expectations of our company on the Target-Track project.

Very sincerely,

David Humphries
Vice-President, Business Development

(print Bank Letter of Credit on bank letterhead paper)

LETTER OF CREDIT

July 1, 2006

City of West Waterford
Community Development Department
Engineering Branch
1310 New Capital Avenue
West Waterford, CA, 95593

**Subject: Letter of Credit - Jackson Bros. Construction Inc.
Project A-045-595 - Upgrade/Repave Parking Lot**

To Whom It May Concern:

Please be advised that we have placed a hold on the line of credit of Jackson Brothers Construction Inc. in the amount of \$650,000 for the benefit of the City of West Waterford for the work related to the above-noted public improvement project.

This hold is effective July 1, 2006 and will remain in effect until the work is completed and approved by the City of West Waterford.

Chambers Bank will secure said funds as a guarantee to the City of West Waterford for completion of the named public improvements in accordance with City permits.

Funds guaranteed by said line of credit will only be restored to Jackson Brothers Construction Inc. after Chambers Bank has received written confirmation from the Director of Community Development of the City of West Waterford that said improvements have been satisfactorily completed in accordance with the approved construction permit.

Chambers Bank agrees to disperse funds from the line of credit to the City of West Waterford upon written demand of the Director of Community Development, accompanied by the statement that conditions of the construction permit have been violated.

This is an irrevocable commitment of funds which is not subject to recall by Jackson Brothers Construction Inc.

Sincerely,

John Livingstone
Corporate Credit Department

(print Letter of Introduction on corporate letterhead paper)

November 27, 2006

Professor Andrew Morrissey
Executive Director
Executive MBA Program
University of Ottawa
1350 Sparks St., Suite 725
Ottawa, ON, K1P 1C4

Dear Professor Morrissey:

Please allow me to introduce the bearer of this letter, Ms. Catherine Nasslund. Catherine is the architect that I spoke to you about last week when we talked on the phone.

As I explained, I am working on a feasibility study for one of the university programs here in Montreal that is considering the development of an Executive Management Training Centre. Part of my study involves having to estimate the possible fit-up costs for the proposed new centre.

The client is intent on making sure they get a "state-of-the-art" executive training facility. Naturally I thought of my alma mater at the Ottawa U. Executive MBA Center, as the perfect example as to how it's done.

As we discussed, if you would be kind enough to have one of the staff members there spend about one hour giving Catherine a tour of your facilities there, I would very much appreciate it. Catherine tells me that it is important that she take the tour when the classroom and case rooms will not be in use, since she will need to take various measurements.

As you suggested, Catherine contacted Sharon Hudson of your staff to make sure that she would be traveling there at a time when it would be possible to do everything she needs to do.

Thanks so much Professor Morrissey. I really appreciate your co-operation on this.

All the best,

David Cameron, M.B.A.
Senior Consultant

(print Letter of Interest for project participation on corporate letterhead)

November 18, 2006

Mr. Raymond Fielding
President
Campus Renaissance Inc.
1850 Highridge Road
Columbus, Ohio 43201

Dear Raymond:

Mitchell-Maxwell and Timberline Properties are pleased to submit herewith our letter of interest to participate in your campus neighborhood redevelopment project.

Since being invited to address this exciting opportunity, our team members have collaborated to produce a preliminary plan that we believe will energize the neighborhood, strengthen the University community, and produce long-term benefits for the entire City of Columbus.

As you know, we are a team of professionals with a proven track record in this region that has the ability to successfully transform our plan into reality. Our team is comprised of members who have worked together on numerous successful projects. They have been assembled for this project because of the enormous trust and confidence they have in one another. You can be assured that the lead partners in our group will manage the project closely and carefully, and accountability for results will never be delegated.

In the weeks ahead, we look forward to receiving comments from Campus Renaissance and the community at large about our preliminary proposal during the public consultation process. We understand that right now the plan is clearly a 'work in progress' which can only be improved by input from the various stakeholders who care the most about the area in question. We therefore look forward to using their input to develop a comprehensive integrated final development plan.

Thank you for giving us the opportunity to participate.

Sincerely,

Mary Louise Lasser
Timberline Properties

Roy Gooding
Mitchell-Maxwell

(print Letter of Recognition on corporate letterhead stationery)

June 14, 2006

Professor Edward Milton, Ph.D.
Associate Professor
Department of Informatics
Independence University
1500 America Boulevard
Raleigh, NC 27601

Dear Professor Milton:

On behalf of the North American Society for Computers and Learning in Secondary Education, we would like to recognize and thank you for your valuable assistance with our recent annual conference, held in Boston, in May of this year.

We very much appreciate that you gave freely of your time to assemble and organize the panel on Demystifying the Major Search Engines. You may be interested to know that the overall conference survey results were very positive, particularly with regard to the panel discussion itself. We recognize that the contribution of that panel was a key event at the conference and will figure prominently into the summary of proceedings which we will publish next month.

For your information, I have attached a few of the comments we received about your panel from the survey of conference participants.

We trust that you enjoyed your time at the conference and we certainly look forward to your participation in next year's event.

Sincerely,

Bradley Madison
Conference Co-Ordinator

Attach.

(print corporate Letter of Reference on company letterhead paper)

November 18, 2006

2905 Peel St.
Suite 1508
Montreal, QC
H2C 2M3

To Whom It May Concern:

RE: Customer Reference - Fairmont Litho Arts Inc.

I have been asked to write this letter of reference because our company will no longer be operating its printing plant that has served Fairmont Litho Arts Inc. for more than a decade.

Fairmont Litho Arts has been one of our top customers for the past 12 years. Accordingly, I have no hesitation in recommending them as a company with which to do business.

In addition to doing business with his company for many years, I have known the president and founder of Litho Arts, Glenn Ralston, for over 25 years. We were classmates and teammates at McGill University in the late 1970s. Knowing him for so long I am quite comfortable in vouching for him as a great individual as well as a concerned and active citizen in this community.

As far as a company to do business with, Fairmont Litho Arts Inc. is one of the best that we have ever dealt with. Its practice has always been to pay our printing invoices within the 30-day time limit. We did significant amounts of business, especially during the past 5 years, and I cannot recall a late-payment situation involving that company. Billing disputes were rare, and those only required some minor additional documentation for clarification and resolution.

Fairmont was one of the best companies that I have ever dealt with from a change-order and work scheduling perspective. We maintained close communication with the company's production people and they always kept us apprised of their upcoming workload. Thus, scheduling jobs on our presses was never a problem. In addition, Fairmont's graphics people always provided us with high quality finished artwork, and it was unusual for additional changes to be made after the plates had been produced.

Based on our experience, any printing company should be very pleased to be the one that Fairmont Litho Arts selects to do business with once we have closed our doors.

Sincerely,

Gordon Manning
President and CEO

(print Recommendation Letter on company letterhead paper)

November 25, 2006

Mr. Roberto Villas
Manager, Marketing Services
Allied Industries Inc.
110 Riverbend Drive, Suite 1550
Stamford, CT 06907

Dear Mr. Villas:

This is in response to your recent request for a letter of recommendation for Maria Fuentes who worked for me up until two years ago.

Maria Fuentes worked under my direct supervision at Johnson Technologies for a period of six years ending in October 2003. During that period, I had the great pleasure of seeing her blossom from a junior marketing trainee at the beginning, into a fully functioning Marketing, Program Co-Ordinator, in her final two years with the company. That was the last position she held before moving on to a better career opportunity elsewhere.

Maria is a hard-working self-starter who invariably understands exactly what a project is all about from the outset, and how to get it done quickly and effectively. During her two years in the Marketing Co-Ordinator position, I cannot remember an instance in which she missed a major deadline. She often brought projects in below budget, and a few were even completed ahead of schedule.

Ms. Fuentes is a resourceful, creative, and solution-oriented person who was frequently able to come up with new and innovative approaches to her assigned projects. She functioned well as a team leader when required, and she also worked effectively as a team member under the direction of other team leaders.

On the interpersonal side, Maria has superior written and verbal communication skills. She gets along extremely well with staff under her supervision, as well as colleagues at her own level. She is highly respected, as both a person and a professional, by colleagues, employees, suppliers, and customers alike.

Two years ago, when Ms. Fuentes announced her resignation to take up a new position with a larger company, we were saddened to see her leave, although we wished her the greatest success in her new undertaking. Even now, two years after her departure, I can state that her presence, both as a person and as an exemplary employee, is still missed here.

In closing, as detailed above, based on my experience working with her, I can unreservedly recommend Maria Fuentes to you for any intermediate or senior marketing position. If you would like further elaboration, feel free to call me at (416) 765-4497.

Sincerely,

Robert Christenson
Director, Marketing and Sales

(print Letter of Sympathy to employee's family on corporate letterhead)

November 15, 2006

Mrs. Edith Hampton
4575 Village Drive
Seattle, WA 98105-5032

Dear Mrs. Hampton:

I was deeply saddened to learn of Frank's death and I would like to express my sincere sympathy to you and your family on behalf of the senior management team here at Interconnect Corp. Your husband was highly respected by managers and employees alike throughout the entire company. He was regarded as a visionary leader by anyone who ever worked with him.

Frank's contributions to this company during his 27 years of dedicated and selfless service were many and varied. In the early years he was a major part of our initial expansion overseas, and a number of the offices he set up in Europe are still operating very successfully. In recent years Frank was a key player in our transformation to full digital technology, a move which catapulted us into a leadership position in the industry. Believe me, his contributions to this company will not be forgotten.

Please accept my heartfelt condolences at this difficult time and I ask you to please pass these sentiments on to your children. Your husband was a remarkable man in many ways. Knowing him personally as I did for many years, I am well aware of the difference he made in the lives of many people, both here in the company, and in his private life. He will be missed by many.

With sincere sympathy,

Charles T. Simpson
President and CEO

(print Employee Letter of Termination on corporate letterhead)

CONFIDENTIAL

December 5, 2006

Thomas Zatinski
795 Gilmour St.
Apt. 508
Chicago, IL, 60611

Dear Thomas:

It is with sincere regret that I must inform you that your employment at Addison Systems Inc. will be terminated as of Friday January 31, 2006.

As you know, the Downsizing Task Force delivered their report to the general manager in late October, 2006. Among the task force recommendations was the elimination of all temporary and contract positions. Since you occupy a temporary position, your position is automatically subject to the task force recommendations.

I would like to make it absolutely clear that in no way does your termination reflect that the company is in any way unhappy with your work performance over the past 18 months. In fact, you have been highly regarded as one of our most productive contract staffers. Unfortunately, you and the other non-permanent staff that are being let go are simply a reflection of the general economic downturn in the fiber-optics industry over the past year.

In an effort to try to reduce the impact of this termination, the company has worked out a severance arrangement that will give you one week's pay for each month you worked beyond 12 months. In your case this will amount to six (6) weeks of severance pay. In addition, your medical and dental coverage will remain in effect until the end of the severance period. You will soon receive a letter from the Human Resources Department with all of the details on the severance package.

Thomas, given your qualifications and proven abilities, I am confident that you will be able to find another position in the relatively near future. If you would like, I would be pleased to write a recommendation letter for you, to help with your job search.

Sincerely,

Fred Shandling
Unit Manager

cc: R. Jackson, Human Resources

Making company logos:

http://images.google.com/images?q=Logo#utm_campaign=en&utm_source=en-ha-sk_other&utm_medium=ha&utm_term=logo

<http://www.vistaprint.com/logo-design/add-text.aspx?xnav=TsrItem&rd=2>

