#### Sample Letter of Recommendation

Jan Cole, Senior Accountant, Influx Financial Services, 2422 Pearl Street, Sacramento, CA 95814.

Date: May 22, 2005.

Mr. Luke Smith, HR Head, Alpha Financial Firm, 4777 Valley Drive, Eagleville, PA 19403.

Dear Mr. Smith,

John worked under my supervision as an account assistant from Feb. 01, 1999, until Feb. 29, 2004. His responsibilities included conducting ledger and journal entries, fact checking, and assisting in administrative jobs and other clerical duties. During the course of his employment, John proved himself to be an able employee. He is hard working and a brilliant accountant.

I was quite impressed by John's ability to complete all work assignments on time. His accounts were always thorough and comprehensive, and his fact checking always accurate. We sometimes allow our account assistants to do some auditing, but John's talent prompted us to assign him some major client auditing. His bookkeeping is clear, concise, and evocative.

Overall, John is a very meticulous and able employee. I certainly believe he will be a wonderful auditor someday. I feel bad that he is not an employee of Influx Financial Services anymore. I strongly recommend John for any mid-level accounts position in financial consultancies.

Regards,

Jan Cole, Senior Accountant, Influx Financial Senices

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Steven M. Bragg

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