November 30, 20xx

Mr. Jim Hollingsworth  
President and CEO  
Penn Manufacturing Inc.  
1260 North Washington Avenue  
Scranton, Pennsylvania 18503

Dear Jim:  
  
Please accept my sincere condolences for the sudden loss of your dear brother Ray last week. I can only imagine what a shock it must be to you and the PMI extended family. Indeed, it was only two weeks ago that Ray and I shared a table at the Mayor's annual fundraiser.   
  
I know what a difficult loss this will be for you in particular. Not only will you miss your cherished brother but also a trusted business partner and advisor. I can only imagine the depth of the void that it will leave in your personal, family, and business lives.   
  
As you know, Ray and I go back more than 20 years both as friends and business associates. Not only was he a great person to do business with, he was also an excellent golfing partner with whom I spent many memorable days on the links over the years. He had an amazing sense of humor and was a gifted storyteller. In business dealings Ray was always straightforward and as honest as the day is long. In short, your brother Ray was an exceptional friend, colleague and customer who will be deeply missed by all who knew him.   
  
Would you please pass on my sincere condolences to all of the employees at Penn Manufacturing and let them know that we here at Allied Building Systems collectively mourn Ray's loss.   
  
Sincere condolences,  
Brad Fender