**Annabelle Sebastian**

123 Main Street, Anytown, CA 12345 · 866-123-4567 · asebastian@sebastianlaw.com

September 1, 20XX

Jack Eggleston

Acme Law Firm

123 Business Rd.

Business City, NY 54321

Dear Mr. Eggleston,

I am writing to recommend the services of Daniel Lightheart, [CPA](https://www.thebalancecareers.com/certified-public-accountant-or-cpa-careers-1286929). Daniel has been working for my law firm for the past fifteen years as our accountant and bookkeeper. His knowledge and attention to detail have aided in keeping our company on track during the recent recession and through a major restructure.

I feel confident in recommending Daniel's accounting services.

He is not only thorough but also easy to work with and always willing to take the time to discuss my concerns and respond to questions.

If you have any further questions, please feel free to contact me.

Regards,

Annabelle Sebastian

**Lisa Moore**

123 Main Street, Anytown, CA 12345 · 800-212-4444 · lisamoore@timewatches.com

September 1, 2018

Joan Kelly

Acme Software

123 Business Rd.

Business City, NY 54321

Dear Ms. Kelly,

I am Vice President of Time Watches am writing to recommend the marketing services of Michaela Brown. Michaela created and implemented many successful campaigns for us from July 2012 to January 2018.

Her design software expertise coupled with her collaborative and innovative spirit made her the go-to expert for our most significant projects. She single-handedly took our Twitter following from 1,000 to over 52,000 in just three months by using forward-thinking strategies. She was detail-oriented, organized and always open to constructive feedback, making our business relationship both effortless and pleasant.

I recommend Michaela for any role through which she can contribute her remarkable creativity and dedication. If hired, I am confident that she would take your marketing efforts to new heights.

If you have any further questions, please feel free to contact me.

Regards,

Lisa Moore