Annabelle Sebastian  
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Anytown, CA 12345  
866-123-4567  
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July 15, 2021

Jack Eggleston  
Acme Law Firm  
123 Business Road  
Business City, NY 54321

Dear Mr. Eggleston,

I am writing to recommend the services of Daniel Lightheart, CPA. Daniel has been working for my law firm for the past 15 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 restructuring.

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,

Signature (hard copy letter)

Annabelle Sebastian