Frank Lau  
123 Business Rd.  
Business City, NY 54321  
555-555.555  
frank.lau@email.com

June 25, 20XX

Bernadette Lee  
Director  
Acme Accounting  
321 Business Ave.  
Business City, NY 54321

Dear Ms. Lee:

I have known John Smith for the past year while he has worked as an Accounting Assistant in the Company Accounting Office. I have been consistently impressed by both John's attitude towards his work and his performance on the job.

His interpersonal and communication skills have allowed him to develop productive working relationships with both our clients and our staff. John has the listening and interviewing skills necessary to extract information from our clientele while performing financial assessments.

John possesses solid writing skills which have enabled him to compose quality correspondence. He also has the analytical skills to diagnose problems and devise viable solutions. His ability to remain unflustered during frenzied periods like tax season proves his ability to work well under pressure.

I recommend him for employment without reservation. Please let me know if you need further information.

Best regards,

Signature (hard copy letter)

Frank Lau  
Manager  
Acme Accounting