To Whom It May Concern:

I am writing this letter of recommendation in support of a salary increase for an employee of our company, which is directly under my supervision as Head of Accounting. Currently Mr. Joseph Romero's monthly salary is $2,500. As per our company policy of annual employee appraisal, I have evaluated Mr. Romero’s performance and have deemed him worthy of a salary increase.

Mr. Romero’s performance in the Accounting Division has really been amazing. He has consistently exceeded expectations and goals I have set for the accountants in our division. He has displayed great work ethics and has never been late nor absent for the whole year.

In connection with this, I am also recommending that Mr. Joseph Romero be promoted to the position of Assistant Head of Accounting, and be given a salary commensurate for that position. I am giving this recommendation my full support, with the knowledge that we will be promoting a much deserving individual.

Sincerely,

Carol Rubio

Chief Accountant

Spears Holdings Inc.