October 25, 2010

Mr. Edward Cater

Marketing Manager

Goodwill Business Group

Norfolk, NR5 7TJ

Dear Mr. Cater,

Ever since we started our business, we have been involved in several fruitful business dealings that have helped spur the mutual development of our companies.  We have built a good working relationship founded on trust and loyalty.  Unfortunately, an incident occurred recently which has marred our hard-earned friendship.

As such, I want to express my sincerest apologies for any disagreement between us due to the incident.  We earnestly hope that this unintentional mistake will not break the bond we have built over the years.

Let this letter be our first step in correcting our error.  We are open to discussing the matter if you wish.  We are also more than willing to take additional steps to rectify our mistake.

Thank you.  We hope our good relationship will continue for years to come.

Sincerely,

Mr. James Watts

Sales Representative

Global Publishers, Inc.