Ms. Tracey Cook

Human Resources Officer

Accents Sales, Inc.

March 10, 2010

Ms. Lisa Rowland

The Gateway, Leicester

LE1 7BH

Dear Lisa,

I heard about the untimely death of your husband, George.  Please accept our sincere sympathies for the loss.  You must be going through immense grief and I know that it is not easy to deal with such a great loss.

Mr. Cook is certainly a great loss to the company, too.  He is one of the best sales representatives this company has had and his dedication and hard work is exceptional.  He will never be forgotten by everyone he has worked with.  He lived a good life and we feel honored to have been one of those who were able to be a part of his life.  His legacy will live in the success he has helped the company achieve through the years.

The company sends with this letter a small sum as financial support to you and your family.  We hope this humble amount will help you.

Sincerely,

Tracey Cook