From,

Coward Hall,

Wisconsin 54667

To,

William Chang,

Wisconsin 53880

Dear Mr. William,

I am, Coward Hall, from Jackson Materials Pvt. Ltd., and hereby providing you a sample of our latest product which your company would find it very much of high quality and also of very competitive price.  This is a free sample provided to you for testing as well as evaluation.  I certainly believe that this sample will definitely bring out good results which you might expect for your product.  Changes have been made in it to make sure that it withstands all possible corrosion, hot temperature, etc.  It has been tested here in our laboratory with all possible examination.

Since your competitive market is heating up once again, I make sure that our material will surpass ratings of any other competitors.  I surely would be appreciative if you could use it for your product and gain the importance of having new age materials which are successful from the very beginning.  We are waiting for your response after your testing on it.

Yours Sincerely,

Coward Hall