July 20, 20xx

Mr. Rodney Giles
Manager, Customer Support
Inter-Office Solutions Inc.
1289 Luxor Station Rd.
Cedar Springs, IL, 34985

Dear Rodney:

This is further to our meeting of last week at which we agreed to hold a series of meetings over the next two months to review your experiences with the pilot implementation of the 1to1 Customer Relationship Management Program.

As discussed at that meeting, the objectives of our review sessions will be to:

* Review and assess the overall effectiveness of the program;
* Identify and document strengths weaknesses of the program;
* Propose customer-focused solutions to address areas of weakness;
* Develop an approach and action plan for Phase 2 of the project;
* Determine the staff members who will make up the Phase 2 Team.

As agreed, meetings will be held every second Tuesday from 9:00 a.m. until noon, and the location will alternate between our two offices, the first one to be convened here at Inter-Office on August 14, 20xx. Fred Johnson of your CRM group is to act as the meeting co-ordinator and recording secretary throughout the process.

As discussed, at the end of the process, Deborah Buxton of Consultek will draft the summary report for review by the steering committee. As you requested, a copy of her c.v. has been enclosed.

I trust I have covered all of the points that we discussed. If you have any questions or would like to add anything please give me a call at 745-9878.
We look forward to seeing you at the August 14th meeting.

Sincerely,

Marilyn French
Senior Consultant

Encl.

October 31, 20xx

Ms. Karen Lambton
Chief Financial Officer
Dynamic Solutions Inc.
2005 40th St.
North Bergen, NJ 07045

Dear Ms. Lambton:

Further to your telephone inquiry yesterday, enclosed is a copy of Merrick’s Annual Report for the 2009-2010 operating year.

As I mentioned, the financial results in terms of earnings per share need to be qualified as per the notes included on pages 28 and 29. As explained there, we had a number of extraordinary transactions last year which caused the earnings picture to appear understated in comparison with what we expect for this year. In fact, it is our firm expectation that this year’s per share earnings figures will be twice that of last year.

With respect to the numerous questions you had regarding our publishing operations, would you please have a look at the summary of operations on pages 31 to 33. There is plenty of specific detail there that will likely answer most of your questions. If you still have questions after reviewing that information, please feel free to give me a call at 250-235-9867. If I can’t answer your questions I will put you in touch with those who will be able to.

Thanks very much for your interest in Merrick Industries. If I don’t hear from you in the meantime, I look forward to getting your feedback at the November CFO Society meeting.

Yours sincerely,

Herman Reddfield
Chief Financial Officer

Enclosure (1)

September 14, 20xx

Vincent Carvillo
Vice President
Contrext Construction Ltd.
HSBR Towers, Suite A-1520
18 Canada Square
London E14 5HQ

Dear Mr. Carvillo:

This is further to Veronica Brabham’s letter to you dated August 20, 20xx which requested that you supply us with additional information on Contrext Construction’s accounting system and related methodologies.

Efforts to-date to obtain the requested information have been unsuccessful. Therefore, you are hereby notified that you must submit the information mentioned above directly to this office by September 30, 20xx. Please be further advised that no more requests for time extensions will be considered.

As you are aware, this office is making a concerted effort to bring this matter to a close. For that to happen it is important that you submit the supporting documentation requested in Ms. Brabham’s August 20th letter. Upon receipt of that information, our Director, Contracts Accounting will immediately review it, after which this office will notify you of the findings. If you do not respond by the above-noted deadline, this office will be forced to proceed with an alternative course of action.

It is imperative that you make every effort to submit the requested information by the specified due date. Otherwise, we will not be able to process your current outstanding invoices.

If you have any questions or concerns please contact the undersigned immediately: by phone at (420) 862-3992; by email at accounts@binghamgroup.com; or by fax at (420) 862-5304.

Thank you in advance for your kind cooperation.

Sincerely,

Catherine Shorter
Head, Accounts Management