

Sample Adjustment Letter #1

Better Widget Makers, Inc.

5555 Widget Avenue
Silver City, CO 80456

February 20, 2004

Mr. Jim Dandy, Jr.
General Manager
Dandy Manufacturing, Inc.
2525 E. 34th Street
Greeley, CO 80631

Dear Mr. Dandy:

Please accept my apology for the incorrect shipment of Widgets and the delay in reshipping the order. It was our mistake.

The 300 Deluxe Yellow Widgets (Ref. # XT111) that you originally ordered were shipped out freight free today. You should receive them tomorrow via UPS overnight Red Label delivery.

We value your business and trust that you will find this action satisfactory.

In addition, as there is no excuse for the delay and inconvenience, I have instructed our accounting department to credit your account in the amount of \$136.80. This reflects the 10% discount routinely applied to orders larger than \$2,500.00.

Sincerely,

Frank Thompson
Customer Service Representative