

Mr. Daniel Bailey N. R. Larsen & Co. 7447 North Forest Street Austin, TX 78710-8640

Dear Daniel:

Introduces discussion of audit work underway.

Conveys fair-mindedness and establishes credibility by acknowledging good as well as bad points.

Presents verifiable statements without labeling them in negative, judgmental terms.

Ends on pleasant note that seeks to add credibility to preceding negatives. Your IT team has been working with us results. Early in its investigations, Sam

••• | key security weaknesses that our syste

While working with our staff, Samanth conversation by her receipt of text messation to key a response, the constant caused some of our employees to commatters. Our managers cited several or repeat a statement made just before re

Samantha is obviously quite good at he she is so proficient in evaluating comp Samantha confidentially so that the refor her and for us.