**Example**

Umesh Sharma

Lifesure Ltd.

Janakpuri

Delhi

Dear Umesh,

This letter is to acknowledge that your statement of August 15,1999 did include a Rs 1654 overcharge.Thank you for calling it to my attention.One of our new billing department employees failed to realize that the current fee structure does not apply to our long valued customers.

A statement showing the corrected amount will be sent.We appreciate you business and hope that we continue to be you choice for quality analytical service.

Yours truly,

Henry Diwakar