Sample.

April 26, 2007

Premier Care Nurses of America 2799 N.W. Boca Raton Blvd. Suite 204 Boca Raton, Florida 33431

Dear Mirjana Goforth,

I would like to thank Premier Care Nurses of America for the excellent In-Home care that they gave my Sister, Dorothy Garrison. The personal attention that she received was far beyond my expectations.

Sincerely, Anthur Desch

Arthur Oesch