

[YOUR EMPLOYER'S LETTERHEAD / ABC Corporation]

[Date]

[Designated Board of Accountancy / Verifying CPA]

[Address]

[City, State, Zip]

Re: Employment of Mr. / Ms. Applicant

Dear Sir or Madam:

This letter is to confirm the employment of Mr. / Ms. Applicant at ABC Corporation for the period specified below.

Mr. / Ms. Applicant has worked at our company from April 2005 to March 2007 as an accountant. His/her duties include: preparing financial statements, preparing required disclosure statements for SEC filing purpose, and providing other business consulting services to clients having U.S. subsidiaries. Professional skills required at this position include: financial accounting, financial reporting, financial advisory, management advisory, and business consulting skills.

The total number of hours s/he has worked for ABC Corporation is approximately 4,200 hours. The total number of months s/he has joined us is 24 months.

If we can provide you with any further information about the employment of the above-mentioned individual, please feel free to contact me.

Sincerely,

[Sign]

[Name of Your Boss]

[Title of Your Boss]