

Solution Manual for Business English 9th Edition by Guffey ISBN 032436606X 9780324366068

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Chapter 1—Solutions to Editor’s Challenge

From: Marissa Pelham <mpelham@zyt.net>
To: Heather Martinez <hmartinez@zyt.net>
Cc:
Subject: Thanks for Considering ZyTec Software

Dear Ms. Martinez:

We are happy to learn from your recent ^{message} ~~message~~ that Brookline School is considering ZyTec Software Systems as ^{its} ~~it's~~ source for educational ^{software} ~~softwear~~, which is being used successfully in many area ^{workplaces} ~~work places~~ and schools, is designed to be especially user friendly.

When we sell a software system to a school, we take great ^{care} ~~ear~~ to ^{ensure} ~~insure~~ that we provide suitable training for the school staff. Some ^{companies} ~~company's~~ provide a short training course for ^{their} ~~there~~ school staff; however, we ^{recognize} ~~recognise~~ that most questions arise long after training sessions are completed. Rather ^{than} ~~then~~ providing the “hit and run” ^{superficial} ~~superficial~~ training that has become common in the industry, ^{we've} ~~weve~~ learned that the best way to train school staff is to provide ^{in-depth} ~~indepth~~ training for ^{two} ~~tee~~ teachers from each school. After these ^{two} ~~tee~~ teachers work with our training consultant, they are ^{formally} ~~formerly~~ equipped to act as teacher-trainers who can expertly train ^{your} ~~you~~-teachers and staff.

Unlike trainers who are available for only a few ^{hours} ~~ours~~, your teacher-trainers would be available to answer questions and concerns ^{whenever} ~~when ever~~ they arise. ^{Furthermore} ~~Further more~~, ZyTec establishes ongoing relationships with teacher-trainers so that your teachers will ^{always} ~~all ways~~ have the ^{software} ~~softwear~~ support that they need.

You will soon be ^{receiving} ~~receivng~~ a copy of ZyTec’s educational ^{software} ~~softwear~~ training program guide as well as a copy of one of our training ^{CDs} ~~ed's~~. I hope you will find these ^{resources} ~~resource~~ helpful as you consider ZyTec’s educational software. ^{Inasmuch} ~~In as much~~ as a number of ^{neighboring} ~~neighbouring~~ schools are using ZyTec software, you might ^{find} ~~fine~~ it useful to speak with a teacher-trainer from a ^{nearby} ~~near by~~ school district. Please call or write to let me know whether such a meeting is ^{feasible} ~~feasable~~.

All the best,

Marissa Pelham
Senior Marketing Manager
ZyTec Software Systems
Phone: (404) 921-1489

Solutions to Editor's Challenge 31

CONSOLIDATED INDUSTRIES
INTEROFFICE MEMO

Answers will vary.

DATE: January 28, 200x
TO: All Employees
FROM: Brandon James, Manager *BJ*
SUBJECT: Reducing Overnight Delivery Costs

Overnight delivery services are speedy, but [pronoun] they are costing us too much [noun] money. Here at Consolidated, we have seen our use of these services increasingly devour a [adjective] large portion of our shipping budget. It seems that anyone who wants to send something to a customer or a vendor automatically [verb] sends it by FedEx. Although we have corporate rates with FedEx, we are still spending too much on overnight deliveries.

To avoid future restrictions imposed by the CEO, I'm [verb] asking you to voluntarily reduce your use of these delivery services by 50 percent in the next two months.

Rather than face a ban on all [adjective] overnight (or delivery) services, let's work together to reduce our costs. Here are some suggestions:

1. Ask yourself whether the recipient will [adverb] actually use the information immediately. If not, [verb] use a cheaper method.
2. Send messages [preposition] by fax or e-mail. A long-distance fax costs only about 35 cents, [conjunction] and local messages cost nothing. E-mail messages are equally inexpensive.
3. Use the FedEx or UPS account number [preposition] of (or for) the recipient whenever possible.
4. Plan ahead so that [pronoun] you can use FedEx or UPS ground service. These ground [noun] services (or shipments) take about three to five days.

Some overnight shipments, of course, [verb] are critical. However, to retain our budget for those essential shipments, we must [verb] cut (or reduce) our overall use by one half before April 1. If you can think of [adjective] other ways to reduce overnight shipments, please call me at Ext. 213. I appreciate your ideas and your [noun] help (or cooperation) in solving this problem.



FOREST COMMUNICATION SERVICES

259 Elm Street, Suite 400
Cambridge, MA 02124
(617) 830-2871
conferencing@forest.com

April 12, 200x

Ms. Mary Lou Vasquez
Networking Voices
3540 Freeport Blvd.
Sacramento, CA 95822

Dear Ms. Vasquez:

We appreciate this opportunity to contribute to the magazine article that you are writing about Web conferencing for *Networking Voices*. My specialty here at Forest Communication is conferencing services for North America.

Online meetings are becoming more frequent and more necessary. Many companies find that such meetings save time and money. Participants can hold live, interactive meetings and share documents and presentations without ever leaving their offices or homes. Web and phone conferencing is simply more convenient than having to attend meetings in person. Nearly all Web conferencing providers offer a common set of user features that increase productivity and collaborative success. Let me summarize a few of these features:

- **Participant ID.** This feature displays on your screen the name of all attendees and indicates who are talking over the phone line.
- **PowerPoints/Document Sharing.** Presenters can show Web-based visuals and describe them by talking on the telephone.
- **Polling/Surveys.** A virtual "show of hands" can speed consensus and shorten a meeting. Because these conferencing polls are anonymous, they are less intimidating than those taken in live meetings.
- **Whiteboard.** Just as in physical meetings, a whiteboard is handy for jotting down key points and recording brainstorming ideas.
- **Archive.** If requested, all content can be archived so that participants who could not join can catch up as their schedule permit.

Web conferencing eliminates the need for traveling to meetings, which is especially effective for global teams and large groups. If you would like a list of do's and don't's for Web conferencing, please call me at (617) 830-8701.

Cordially,

Anderson M. Copley

Anderson M. Copley
Director, Conferencing Services

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3254 Bedford Road
Pleasantville, NY 10750
March 4, 200x

Ms. Jessica Hancock
Customer Relations
Krispy Kreme Doughnut Corporation
P.O. Box 83
Winston-Salem, NC 27103

Dear Ms. Hancock:

As chair of the childrens fund-raising committee at Noahs Ark Childrens Center, I am hoping that you can answer the questions below so that my committee and I can learn more about using Krispy Kreme doughnuts to raise money.

- How do we get the doughnuts, and how can we make a profit selling Krispy Kreme's at a traditional doughnut sale?
- Would we make more money selling them in a high-traffic area such as our towns shopping center?
- How does your companys certificate program work?
- What are partnership cards, and how do they relate to customers purchases?
- Do you have any examples of fund-raisers that we could study so that we will know how to proceed?

Your response before March 1 will help my committee and me prepare for this springs fund-raising event. Please call me at (914) 747-3381 or send me literature at the above address. We look forward to enjoying your delicious original glazed doughnuts at the same time were raising funds for equipment and supplies at our childrens center. This will be our schools principal fund-raising event for the year.

Sincerely,

Ava Lansford

Ava Lansford

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MEMORANDUM

DATE: November 15, 200x
TO: Maria S. Damen, Vice President, Marketing *MSD*
FROM: Ryan Jenkins, Exhibit Manager
SUBJECT: REDUCING A MAJOR EXPENSE AT TRADE SHOWS

As you suggested, Matthew Chavez and myself have been searching for ways to reduce our trade show exhibition costs. One of our company's major expenses at these shows is the visitors' gift that we present.

At last year's show we gave away a nine-color, silk-screened T-shirt. Which was designed by a high-priced New York designer. Each shirt cost \$15 to produce, however, I've located a Chinese supplier who can produce good-looking T-shirts for the low cost of only \$4 each. Look at the savings we can make:

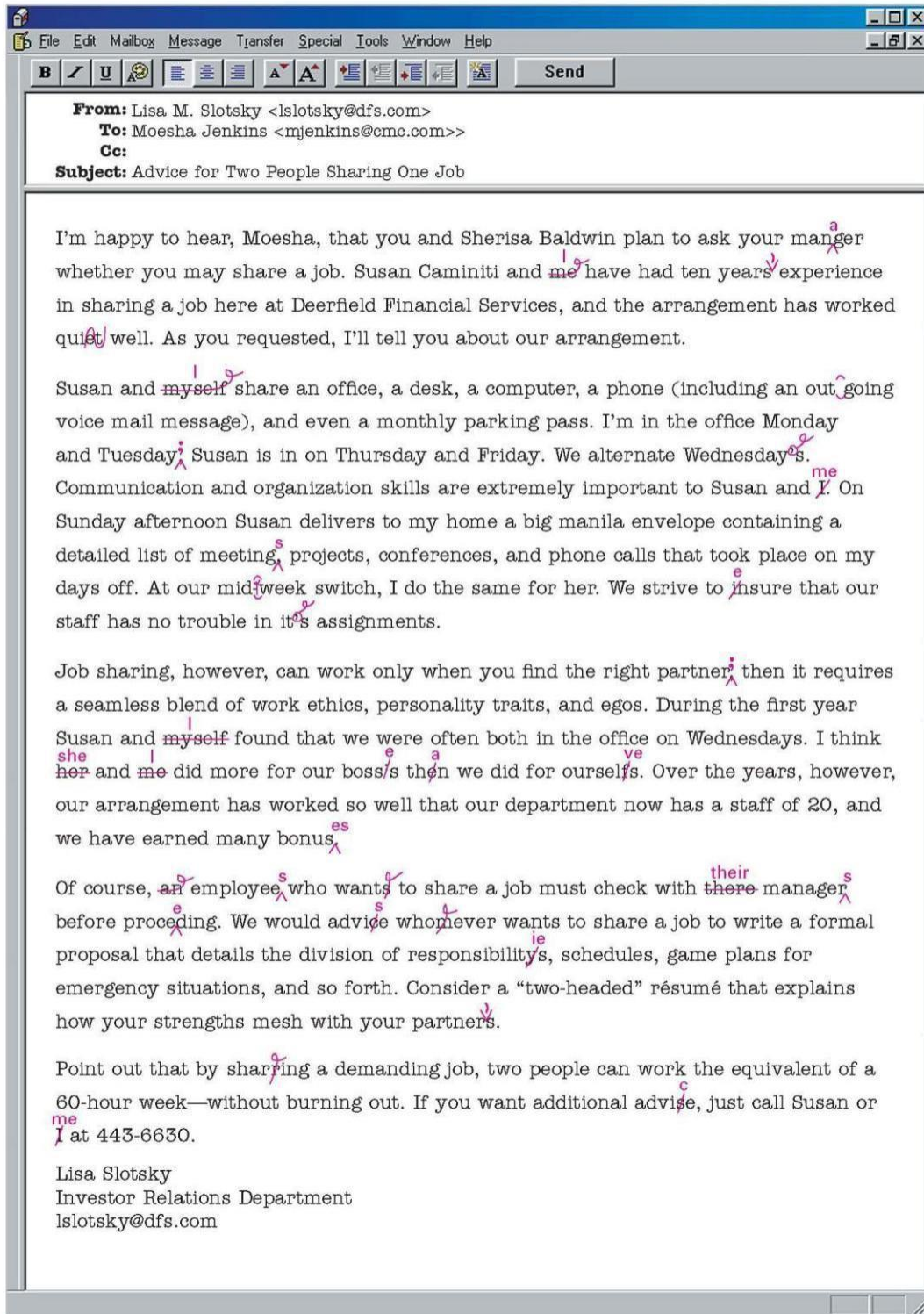
2,000 silk-screened T-shirts @\$15	\$30,000
2,000 cheaper T-shirts @\$4	<u>8,000</u>
SAVINGS	\$22,000

This major saving was immediately apparent to Matthew and me as we studied the problem. Please examine the enclosed T-shirt sample. If you compare T-shirts, you might expect a cheaper shirt to be dissimilar; but as you can see, this shirt is quite presentable. What's more, it advertises our name just as well as the more expensive silk-screened T-shirts. If the decision were up to Matthew or me, we would be happy to wear the cheaper shirt.

With increasing travel costs and decreasing trade show budgets, we in marketing must look carefully at how we spend the company's limited funds for exhibitions. Over the last several years, we have decreased the number of shows in which we participate. We have also taken fewer booth staffers than in the past. This is a significant place to reduce expenses.

For our next major trade show, please authorize the purchase of 2,000 T-shirts, which can save us \$22,000 in exhibition costs. With management's approval before December 1, we can be sure to receive supplies from our Chinese manufacturer for the spring Las Vegas trade show. Matthew and myself look forward to your quick response. If you're worried about this suggestion or need more details, please call me at Ext. 480 so that we can talk about it.

Enclosure



GRADIENT RESEARCH, INC.
INTEROFFICE MEMORANDUM

TO: Josh Hernandez, Production Manager

FROM: Edward J. Juralski, CEO *EJJ*

DATE: February 16, 200x

SUBJECT: TELECOMMUTING EMPLOYEES' GUIDE

Because telecommuting is becoming increasingly popular, it's necessary for us to be more careful in planning for information security, as well as for our employees' health and personal safety. We wish it were possible to talk to each employee individually, but that is impossible. Instead, we have prepared a "Telecommuter Employees' Guide," which includes structured agreements that specify space, equipment, scheduling, communications, and conditions of employment. The complete guide should be given to whomever is about to begin a telecommuting assignment. We appreciate your discussing the following recommendations with any of your staff members who are considering telecommuting.

Arranging the Home Workspace

- Create a space where you can expect minimal traffic and distraction.
- Make it comfortable but with sufficient space for computer, printer, and fax.
- Make your workspace off-limits to family and friends.
- Provide proper lighting and telephone service.

Ensuring Information Security

- Remember that your home office is an extension of the company office.
- Be careful to protect information and avoid computer viruses.
- Be sure to backup and store data and other information in a safe place.

We do not recommend at-home meetings for telecommuters. By the same token, we suggest using postal boxes rather than home addresses. We also require smoke detectors in home work areas.

To have any questions answered, please call my assistant or me at Ext. 310.



Training Massage Wellness

June 4, 200x

Mr. Allen C. Fineberg
3250 Ponciana Way
Palm Beach Gardens, FL 33410

Dear Mr. Fineberg:

You probably choose Body Fitness because it has become one of the top-rated gyms in the Palm Beach area. Making your workout enjoyable has always been our principle goal. To continue to provide you with the best equipment and programs, my partner and myself need your feedback.

We have built an outstanding program with quality equipment, excellent training programs, and helpful support staff. We feel, however, that we could have a more positive effect and give more individual attention if we could extend our peak usage time. You have probably noticed that attendance at the gym rises from 4 p.m. to 8 p.m. We wish it were possible to accommodate everyone on their favorite equipment during those hours. Although we can't stretch an hour, we would like to make better use of the time between 8 p.m. and 11 p.m. With more members coming later, we would have less crush from 4 to 8 p.m. Exercise machines that lay idle and strength-training equipment that sets empty could see action.

To encourage you to stay later, we are considering security cameras for our parking area are being considered by us. Cameras for some inside facilities may also be added. We have given this matter a great deal of thought. Although Body Fitness has never had an incident that endangered a member, we have gone to considerable trouble to learn about security cameras because we think that you will feel all together more comfortable with them in action.

Please tell us what you think, fill out the enclosed questionnaire, and drop it the ballot box at the front desk during next week's visit. We're asking for your feedback because we're devoted to serving you better. If you have any other suggestions for reducing the crush at peak times or other ideas that affect our members, please tell us on the enclosed form.

Cordially,

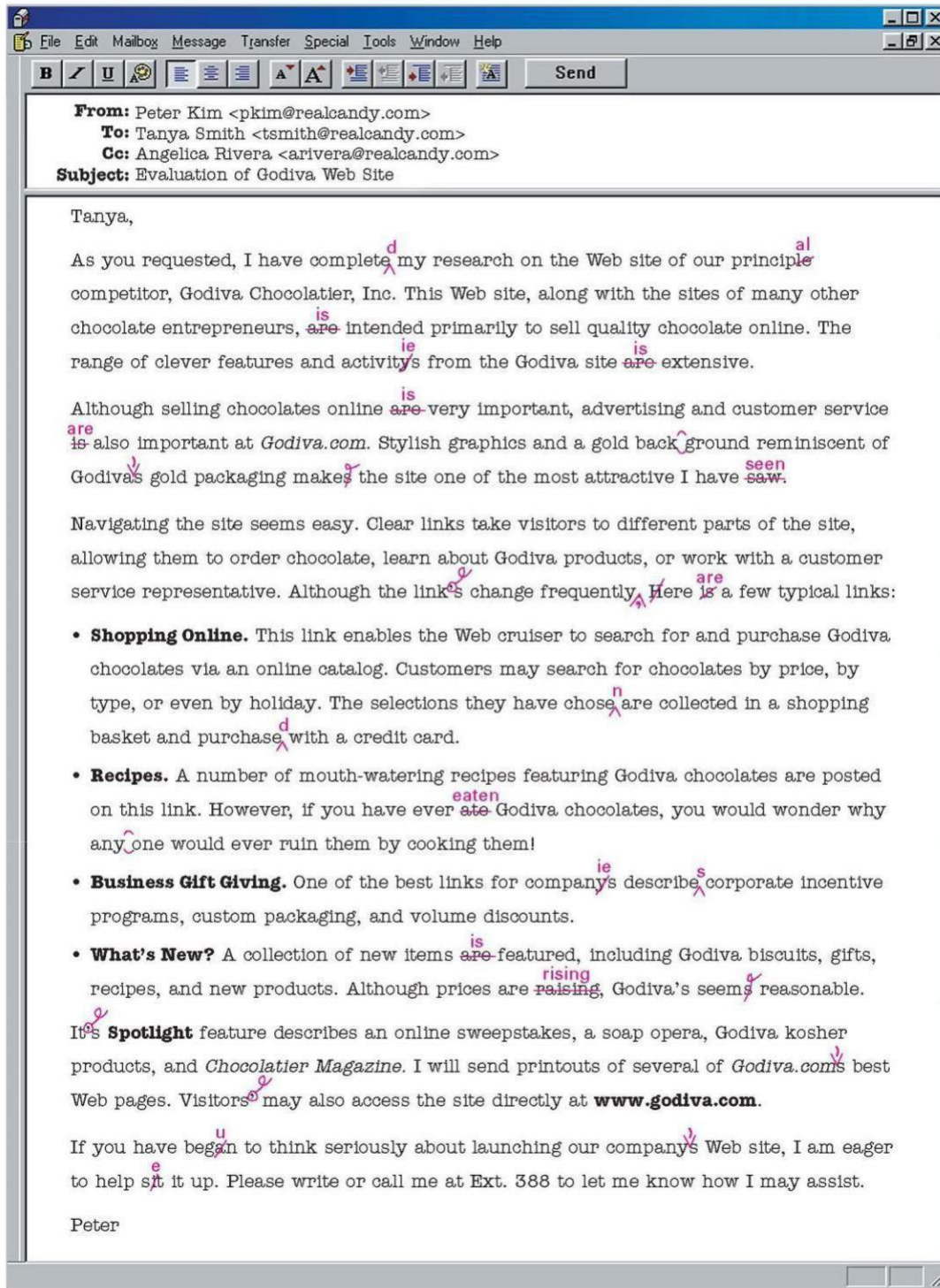
Nicolas Barajas

Nicolas Barajas, Manager

Enclosure

10500 North Military Trail Palm Beach Gardens, FL 33410 561.799.5302 bodyfitness.pbgardens.com

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Elite Tropical Cruise Lines

8567 West Broadway Phone: 305-555-5555
Suite 2398 Fax: 305-222-2222
Miami Beach, FL 3313 Website: <http://www.elitetropical.com>



November 2, 200x

Ms. Jessica Stoudenmire
Holiday Travel Agency
520 West Third Street
New York, NY 10013

Dear Ms. Stoudenⁿmire:

At Elite Tropical Cruise Lines, my colleagues and myself^l genuinely appreciate the loyalty of Holiday Travel Agency and its continuing use of the "Voyager Ship" line for your holiday tour packages for travelers^y of all ages. As our customers know, the "Voyager Ship" is more luxurious than any^o other cruise ship in the world, offering the most enjoyable^{most enjoyable} activities on the seas.

A wide range of guests^{has} have experienced unforgettable cruises to unique and exotic ports of call. These type^s of positive experiences have inspired our guests to return year after year. It is our long^s standing policy to try^{to} and offer fun, sun, and exciting tours to these guests, including high school and college students. Recently, however, some of our younger guests^{have} has been loud and disruptive. Last year we raised the drinking age from 18 to 21, but this plan didn't work very well^{well} good. Because of unruly young people, some passengers couldn't^{well} barely enjoy their travel aboard our cruise ships.

As a result, we are now instituting a new policy. Effective immediately, any passenger under the age of 21 will be excepted^{ac} only when accompanied by aⁿ adult over 25. If this new policy will a^affect your student tour packages, we hope you will agree that the reasons behind^{our} us instituting this new policy required serious action. Elite Tropical's^y goal is to provide a real^{ly} relaxing environment for all its passengers. Promoting family packages^{is} are one way in which we help high^s school and college students join their family^s for vacation fun away from the stresses of every^y day life.

Expecting carefree fun^{filled} vacations, your customers will not be dis^{ap}appointed by Elite Tropical. We attract more guests^{than} a^o other cruise line in the world, and 98 percent of our guests reports^g that they are very satisfied. If you would be willing to work with me to plan new packages for your New York customers^s, My staff and I will call you during the week of January 5.

Sincerely,

Stephanie Carroll

Stephanie Carroll
Vice President, Customer Service

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HIGH TECH SOLUTIONS

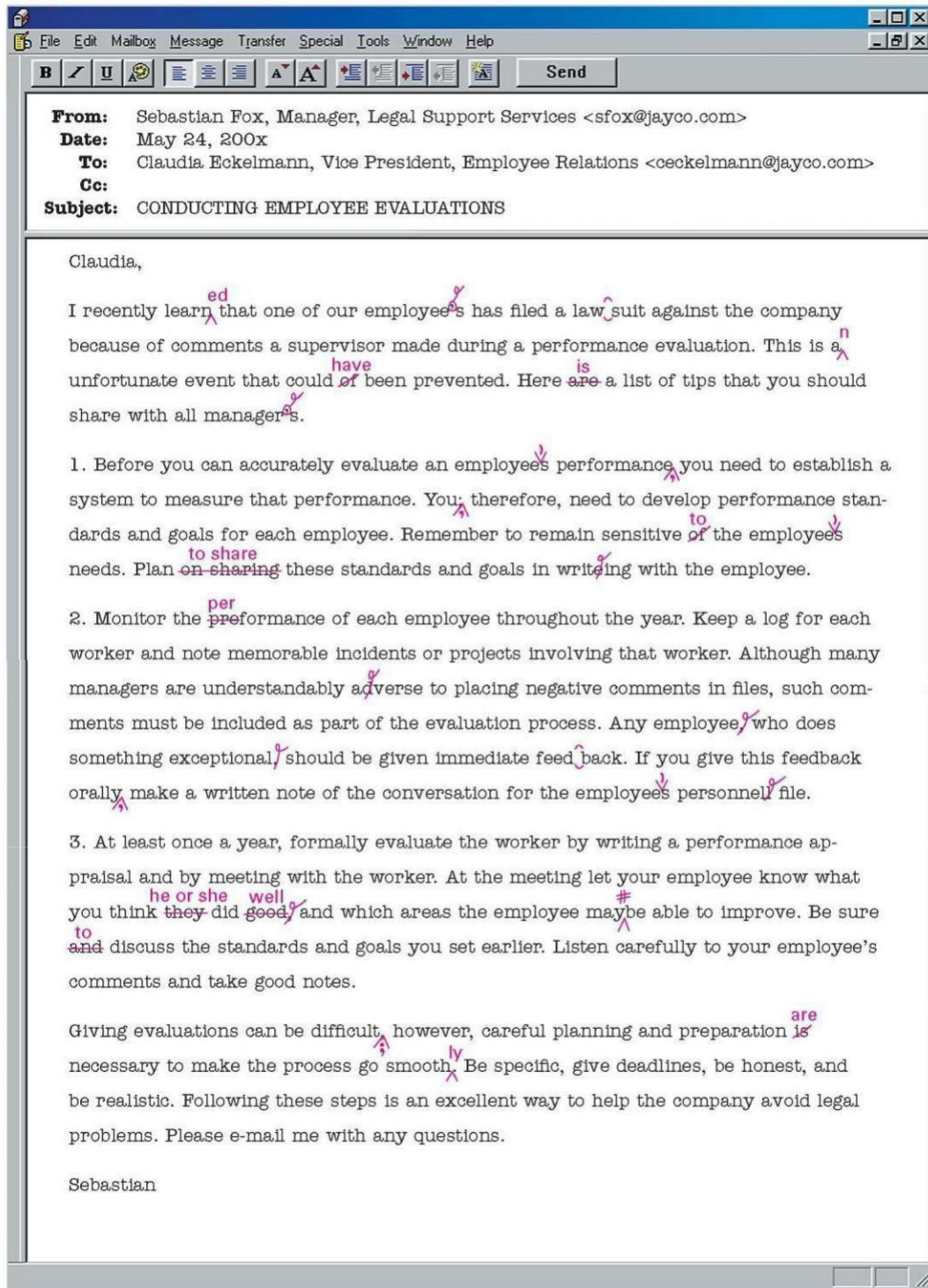
INTEROFFICE MEMO

DATE: July 1, 200x
TO: All Employees
FROM: Craig Abrams, Human Resources *CA*
SUBJECT: New E-Mail and Web Policy

Over the past few months, supervisors have provided data about e-mail and Web use to top management and I. Besides using e-mail and the Web for work-related purposes, some employees are using these tools for personal business. This, of course, is having serious implications for our company and its productivity. Improper use can also lead to larger problems such as lawsuits. We have, therefore, hired two attorneys who are expert at writing e-mail and Web policies to help write a policy for our firm. We plan to implement the policy on September 1.

During the month of August, workshops will be given by my staff and I to help employees learn how to comply with the new policy. You can also schedule an appointment with your immediate supervisor to talk to them about the new policy. In addition, you can turn any comments or suggestions into me before September 1. Finally, you can obtain a rough draft of the policy from my receptionist after July 31. She can also let you know where training sessions will be held at.

I think we can all understand that too much personal e-mail and Web use can negatively affect our company. That's why this policy is needed, and we are confident that you will all accept its provisions. The policy we develop will be similar with policies used by other companies in our industry. As we develop the policy, we will remain sensitive to the needs of all employees to make sure that the policy is something to which everyone can agree. If you have an interest in and a desire to assist us with this important task, please contact my assistant or I at Ext. 452 before August 15.



Briggs Mills, Inc.

440 Vine Street www.briggsmills.com
Cincinnati, OH 45202 513-579-3100

May 12, 200x

Ms. Julie Perzel
Director Human Resources
Clayton Manufacturing
10001 East Industrial Park Road
Cleveland, OH 44101

Dear Ms. ^{erzel}Perzel:

Mr. Martin A. Anderson ^awhom is applying for the position of manager of manufacturing support at your organization requested that I write this confidential letter of recommendation. Mr. Anderson has worked under my supervision as a manufacturing support supervisor for three years at Briggs Mills Inc.

As a supervisor of manufacturing support, Mr. Anderson helped to hire, evaluate, and supervise a team of four machine technicians. ^{He} ^{were} ^{en} ^{and} his team was responsible for the preventive maintenance, troubleshooting, and repair of machines on three production lines. Because of his strong interpersonal skills, Mr. Anderson expected and obtained high performance from his machine technicians. Each technician ^{whom} was evaluated ranked in the upper two levels of performance for the past three years. In addition, Mr. Anderson's own performance was evaluated at our highest level for the last two years.

Mr. Anderson's team developed a highly effective maintenance and calibration program that reduced line shutdowns by 10 percent. Furthermore, in addition to his supervisory work, Mr. Anderson initiated improvements in machine documentation.

These changes enabled support ^{nel} ^{personal} to repair machines without relying on production engineers. Although documentation changes were cumbersome for our engineers, Mr. Anderson ^{brought} ^{brang} about needed change without alienating engineers or technicians. His enthusiastic, upbeat personality has had a positive ^e ^{ffect} on the entire organization.

I'm sorry that Mr. Anderson ^o ^{may} leave Briggs Mills, but I am confident that his technical, interpersonal, and leadership skills will serve you well in your organization. I recommend him highly ^{and} would be happy to have him return to us in the future.

Sincerely,

Mark A. Summers

Mark A. Summers
Vice President, Operations

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Software Unlimited

Interoffice Memo

DATE: February 3, 200x
TO: Doug Rincon
FROM: Jennifer Tejada *JT*
SUBJECT: RECOMMENDED FREE E-MAIL PROGRAMS

As you requested, I am submitting this list of three of the best free e-mail sites that I could find on the Web. All of the sites seems to provide basic e-mail service with various features, however, a few features are available only for a fee.

1. Gmail <www.gmail.com>

Gmail is quickly becoming one of the most popular free e-mail programs on the Web. This program, which has no pop-ups or banner ads, offers many attractive features. In addition, the number of features are growing every day. The most popular features are the following: 2,500 megabytes of storage, spam protection, automatic forwarding and virus scanning.

Messages can even be sent and read in over 40 languages, some of which are Arabic, Tagalog, Latvian, and Portuguese. Gmail also offers a unique feature, that is, Gmail integrates instant messaging into the e-mail experience. In order to sign up for a Gmail account, you must be invited by someone whom you already have one.

2. Yahoo Mail <www.mail.yahoo.com>

Yahoo Mail is another free e-mail service that's easy to use. In addition to e-mail, a Yahoo Mail account includes the following free features: spam protection, virus protection, 1 gigabyte of storage, and access from anywhere a user has a Web connection. For just \$19.99 a year you can get a Yahoo Mail Plus account. This premium account offers virus cleaning, SpamGuardPlus, and 2 gigabytes of e-mail storage.

3. Hotmail <www.hotmail.com>

Hotmail, which is owned by Microsoft, is a third free e-mail program. This program offers powerful spam filters, virus scanning, and virus cleaning. When a user first enrolls, they receive 25 megabytes of storage, however, after 30 days this amount increases to 250 megabytes.

Gmail is the program I recommend. Yahoo Mail and Hotmail are not as robust. Be sure to check out these sites, and then let me know whether you have any questions.

2419 Branch Lane
Austin, TX 78214
August 23, 200x

Mr. Doug Young, Manager
Tejas Grill
3210 South Congress Avenue
Austin, TX 78704

Dear Mr. Young,

Even when ^{we} ~~us~~ servers ^{have} ~~has~~ given good service, some customers don't leave a tip. This is a serious problem for ^{us} ~~we~~ servers at Tejas Grill. Many of us ^{have} ~~has~~ gotten together and decided to bring the problem—and a possible solution—to your attention in this letter. Please read our ideas carefully, then ^{to meet} ~~on meeting~~ plan with us to discuss them.

Some restaurants (such as the Coach House in New York) ^{now} ~~is~~ automatically adds a 15 percent tip to the bill. Other restaurants are printing gratuity guidelines on checks. In fact, American Express now provides a calculation feature on its terminals so that restaurants can ^{choose} ~~chose~~ the tip levels they want printed. The following tip levels are included: 10, 15, or 20 percent. You can read about these procedures in an article titled "Forcing the Tip," which appeared recently in The New York Times. I've enclosed a copy.

A mandatory tip printed on checks would work ^{well} ~~good~~ at Tejas, don't you think? We give good service and receive many compliments, however, some customers forget to tip. By printing a suggested tip on the check, we remind customers so that they won't forget. A printed mandatory tip also does the math for customers, which is an advantage for those who are not ^{so} ~~to~~ good with figures!

Printing mandatory tips on checks not only help ^s ~~s~~ customers but also prove ^s ~~s~~ to the staff that you support them in ^{their} ~~there~~ goal to receive decent wages for the hard work they do. A few customers might complain, but these customers can always cross out the printed tip if they wish. If you have any doubts about the plan, we could try it for a six-month period and monitor customers' reactions.

We urge you to begin printing a mandatory 15 percent tip on each customers' bill. Our American Express terminals are already equipped to do this. Will you please let us know your feelings about this proposal as soon as possible. It's a serious concern to ^{us} ~~we~~ servers.

Sincerely,
Brenda Vasquez
Brenda Vasquez
Server
Enclosure

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National Association for Retail Marketing



540 Campus Place
Oshkosh, WI 54901

(920) 233-0948

www.narm.org

January 5, 200x

Ms. Jamie Owens, President
Retail Group, Inc.
240 Pacific Avenue
Seattle, WA 98403

Dear Ms. Owens,

Please consider giving a presentation at the annual meeting of the National Association for Retail Marketing in the City of Oshkosh, Wisconsin on April 6. Your presentation would precede a lavishly catered banquet.

In the past you have said "retail has to feel relevant or its dead." That's why we're turning to you for guidance.

Many of us retailers have little experience in attracting Generation Y shoppers and we realize that they're going to represent 41 percent of the U.S. population in the next decade. It's depressing for us to realize that only 15 percent of this group shops in Department Stores. Attracting this segment of shoppers is critical to future profitability and that's why we are turning to you for help.

You have been the driving force behind a number of retail makeovers, including blockbuster video, Nike, Sears and Starbucks. Our members were especially impressed by your startling redesign of Mega Mart, making it one of the highest grossing sellers of consumer electronics in North America. With your finger on the changing pulse of American retail, you were the first choice of our Committee to be keynote speaker at our annual meeting.

Will you be available to give our keynote address on April 6? Although our honorarium is only \$3,000, we can offer you the opportunity to share your expertise with 1,500 of the top retailers in the country. Many of them are struggling and would enthusiastically welcome your presentation. In addition, you may find that many would become future clients.

Enclosed are a brochure and pamphlets describing previous conferences. If you will call me at (405) 499-3928, I can provide details and answer questions. So that we may continue our conference planning procedures, please let me know by November 10 whether you will become our featured speaker. This is your chance to have a huge effect on future retailers.

Sincerely yours,

Douglas Eamon

Douglas Eamon
Events Coordinator

Enclosure

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October 1, 200x

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Mr. Charles Smith
Customer Relations
Sony USA
One
1 Sony Drive
Park Ridge, NY 07656

Dear Mr. Smith

Pictures from a once-in-a-lifetime trip are irreplaceable. That's why I put my trust in Sony's Cyber-shot DSC-W100 Digital camera, which I bought for a cruise I took to the French Caribbean last summer to celebrate my fortieth birthday. Experience, dependability and customer service—these are the qualities that I associate with the name "Sony."

I took hundreds of pictures on my 20-day trip. Although I checked some of the early shots using the LCD screen, I didn't check any pictures for the last one-half of the trip in order to conserve my battery. When I came home however, I learned that most of the pictures I took later in the trip did not turn out because the camera had malfunctioned. Ninety-eight percent of the pictures I took the last week of my trip were faded to a near-white color. Enclosed are the camera, the memory card I used, the printed photos, and my receipt for the camera.

As you must realize, the value of these photographs is far greater than the cost of the printing or the purchase price of the camera. The real loss is the complete record of a beautiful trip. Without pictures, I will not remember how I felt and looked standing in front of diamond rock in the southern part of Martinique or shopping in the town of Marigot in St. Martin. I will not remember dancing with children around a fire in a Guadalupe village. Eleven days of my dream vacation were essentially unrecorded. This represents more than 50% of my vacation.

Replacing the film or camera is not enough. Without pictures, I feel like I never took the trip. I have suffered a tremendous emotional loss and I am requesting that Sony pay me \$7500 so that I may repeat my trip and replace the pictures lost because of this faulty camera.

I know that Sony enjoys an excellent reputation with consumers, therefore, I trust that you will do the right thing in helping me replace my lost memories. Please contact me by October 30th so that I may begin making plans for a spring cruise.

Sincerely,

Daniella Davidson

Daniella Davidson

Enclosures: Sony Cyber-shot camera, memory card, printed photos, receipt

