**ABC Consulting Group**   
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Date: January 30, 2004

To Whom It May Concern:

This is to confirm that Mr. Joe Smith has been a valued client of our consulting company, and we have managed his accounting needs for the last 5 years. Mr. Smith maintains a satisfactory business relationship with our company.

We have known Mr. Smith to be an honest and reliable person based on our previous business dealings with him.

This reference is issued for the interested party, and does not impose any responsibility to ABC Consulting Group.

Sincerely,

(Signature of company representative, John Doe)   
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**John Doe   
Tel: 555-555-5555   
Fax: 444-444-4444   
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