Dear Human Resources Director:  
I am pleased to recommend Abigail Wright for the advertised position of CPA at the XYZ Accounting Firm. Abigail started here at ABC Accountants as an intern when she was in college. She graduated with honors from the ZYX University School of Accounting and we were happy to hire her permanently. Shortly after beginning work here she passed the Uniform Certified Public Accountant Examination and become a full-time CPA. She has done an outstanding job for our clients for the past 3 years, but wishes to move into the city and seek employment with your firm. Although I am saddened at the thought of losing Abigail, I support her efforts to advance her career.  
Abigail’s daily work here at ABC consists of preparing financial reports and monthly statements for clients, administering payroll, handling tax returns, coordinating audits and advising clients on budgets. She is highly detail oriented and works well when up against tight deadlines. She is an exceptionally bright CPA and has assisted several of our clients with strategies to minimize their tax responsibilities through mergers and acquisitions. Abigail also helped one client discover the source of bleeding funds by auditing his books and pinpointing an employee who was committing fraud. Not only will I be sorry to see Abigail move on, but so will many of our clients who have had the pleasure of working with her.  
It is my belief that you will not find a more hard working and loyal employee than Abigail Wright, and I hope that you will seriously consider her for your available position. She is enthusiastic, energetic, self-motivated and enjoys the respect and admiration of her colleagues as well as our clients. Please feel free to contact me should you have any questions about Abigail’s job performance here at ABC. I can be reached at 555-555-5555 or by email at [email]  
Respectfully,  
Chase Samuels  
Chase Samuels, CEO, CPA  
ABC Accountants, PC