

18<sup>th</sup> January 2008

Mr Wyatt  
North Cheshire Forestry and Fencing  
153 Compstall Road  
Marple Bridge  
Stockport  
Cheshire  
SK6 5HA

Dear Mr Wyatt,

I enclose a cheque for £62.50 and apologise for miscalculating the VAT. I would like to congratulate you and your men for the efficient and pleasant way they carried out the contract of felling the three trunk poplar tree that was probably over 200 feet high. As you know the access was difficult and it all had to be taken down in small pieces into different gardens.

Your climber in particular was very skilful especially in the higher branches. I will have great pleasure in recommending your company to carry out any job you quote for. Your price, as you know was the lowest of three and the site was left tidy. Little extras were done at no extra cost.

I am a member of Rotary International and your company exemplifies their motto - "High moral and ethical standards in business". You can hold your head high.

Best wishes.

Yours sincerely,

A handwritten signature in black ink that reads "Ian Bell". The signature is written in a cursive style with a long horizontal flourish underneath the name.

**Ian F Bell**