XYZ COMMCO, INC 111 Any Street -- San Francisco, CA 94118 -- (415) 221-1212

May 22, 2005

John Smith XYZ Company 123 Anything Avenue San Francisco, CA 94115

Dear Mr. Smith:

Blah blah. With the semi- blocked letter style each paragraph begins with a five to ten space indent. Some more important information continues in the first paragraph for two to four sentences.

Blah blah. Between paragraphs there is additional line space indicating a new paragraph. As before, the paragraph has a first line indent. The date of composition, receiver's address, complimentary close, sender's name, and sender's title are set right of center. The additional information is left aligned.

Sincerely yours,

Terry D. Sender

Terry D. Sender Project Manager

TDS:YS CC: A. Receiver, B. Receiver