8 January 2008

Guru Publications

675 Manhattan City

New York

Dear Mr. Guru:

Thank you for your letter of 4 January regarding the delayed delivery and poor quality of 200 full size, colored leaflets ordered from Synergy Communications.

Please accept my apologies for the poor quality of the leaflets and the delay in the delivery date. I understand that you must have faced a lot of inconvenience because of the mistake. We were in the process of automating our delivery procedures, and the mistake occurred because of that. However, the process is now complete and I can assure you there will be no more mistakes in the future.

We have already started working on redoing your order, and we will make sure that the improved leaflets reach you before your stipulated deadline of 15 days.

Your business is very important to us, and we have always shared a good business relationship. I would like to apologize once again for the inconvenience caused to you, and would like to reassure you that this mistake will not happen again.

Please do not hesitate to call me if I can help you in any other way.

Yours sincerely,

John

John Wang

Manager, Synergy Communications