

Dear Client,

I'm just writing to say "thank you" for being a client.

You see, the other day the thought struck me that nobody I deal with has ever said "thank you" for being a client" to me.

And I realised that I never said "thank you" to you.

So the purpose of this letter is to say just that. To tell you that we appreciate you choosing to do business with us.

And to show you how much we appreciate it, I am enclosing a Gift Certificate for you to use any time you wish. Please feel free to use it for any purpose.

Thank you

Yours sincerely

Michael Smith
Chief Executive

P.S. As an extra special "thank you" we are enclosing a Gift Certificate for you to give to a friend.