

Mervin Acme
Acme Sales Ltd.
High Street
Basingstoke
BA2 1BH

Dear Merv:

Before taking this action, however, I would like to make a personal appeal to your sound business judgement. I feel certain that, if you telephoned me, we can devise some means to settle this matter out of court.

Therefore, I ask that you get in touch with me so that I may avoid taking steps which neither of us would like.

Sincerely,