Ms. Lisa Carr, Division Manager  
Accounting & Auditing Division  
ABC Wholesale Distributors Inc.  
9000 North Edith Grove Ave.  
Chicago, IL. 60611

Dear Ms. Carr:

The purpose of this letter is to inform you of my resignation from my current position as Junior Auditor with ABC Wholesale Distributors, Inc. My last day of work will be Friday, March 10, 2000. I have accepted another position in Aurora, Illinois.

I would like to take this opportunity to express my sincere appreciation for your guidance and counsel during the three years that I have worked under your supervision at ABC. I have learned a great deal about computerized auditing procedures and I am certain that the skills I have acquired will be of value throughout my career.

I know that I have been fortunate to have been associated with ABC Wholesale Distributors because I have learned so much about how important providing outstanding customer service is in today's business environment.

Please use the address on this letter to send my final paycheck and any other official communications that may be necessary.

Sincerely,

Ernie Harwell  
Junior Auditor