

VISUAL 18.2

LETTER FROM A CLIENT

From the Desk Of:

J. Q. Public,

CEO

Acme Industries, Inc.

November 19, 2008

The Economic Forecasters, Inc.

123 Any Street

Muncie, Indiana

To Whom It May Concern:

I am the CEO of a successful business. My firm manufactures and distributes many consumer products. I would like to have the company open another factory, but our Board of Directors is concerned that the U. S. economy is too weak to support its expansion. Recent economic reports—especially in the popular media—paint a mixed picture.

Therefore, I would like to hire your firm to produce a report that describes the current state of the U.S. economy and forecasts the performance of the economy over the next 12 months.

I would appreciate a complete report, so please include several charts or graphs that will help me see the trends in the economy. I will then share these results with the Board of Directors.

I look forward to receiving your report.

Sincerely,

Jocelyn Q. Public

Chief Executive Officer

Acme Industries, Inc.