250 East Windsor Circle Simpkinville, OR 17375 June 10, 2001

Mr. Thomas P. Billings Corporate Accounting Manager Bluedown Corporation 567 Matterhorn Drive Ranthorpe, MA 19348

Dear Mr. Billings:

Your college recruiting literature states that you hire Accounting Trainees as entry-level employees in the Corporate Accounting function. The idea of having rotational assignments in auditing, tax compliance and cost accounting sounds extremely interesting to me. I am therefore interested in interviewing with your firm during your forthcoming recruiting trip to the University of Oregon.

I will graduate with a B.S. degree in Accounting in June of next year. I have been a strong student and have been recognized by the University for my academic achievement through receipt of various awards and scholarships, which are detailed in my enclosed resume.

In addition to my academic accomplishments, you will note that I have always been very industrious and hard-working. As my resume will attest, I have been continually employed either full or part-time since age fourteen. Despite this work schedule I have also managed to squeeze in a healthy slate of extracurricular activities, showing an ability to effectively plan and manage my time.

My solid academic performance, strong work ethic, drive, organization skills and passion for the accounting field will hopefully convince you that I have the basic ingredients to make a valuable contribution to Bluedown Corporation's Accounting team.

I would be very pleased to have the opportunity to interview with your campus representative during your January recruiting trip to our school, and I hope that you will give my candidacy favorable consideration. Thank you.

Sincerely,	

Matthew Kelley Student

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Enclosure