

From: BillGreen@acme.com

Subject: July Work for ABCC

Date: July 27 ,2017 at 4:37 pm

To: PatBrown@acme.com

Cc: accountspayable@acme.com

Dear Pat.

I know you were particularly interested in the audit for ABC last quarter. I completed the work in eight hours. It was not as complicated as I expected. I also prepared their statements which took another hour. You should let them know that our CPA billing rate will be going up next quarter from \$120 to \$125. I am not sure there are aware of that. Fortunately, the increase hasn't taken effect yet so we won't surprise them with this bill.

Best regards,

Bill