From: Toddsmith@acme.com

Subject: Document Conversion project

Date: Dec 3,2018 at 9:00 am

To: interns@acme.com

Cc: cust accts@acme.com

Dear all,

I have recently been put in charge of the document conversion project for all of our clients. As scanning and converting documents is primarily an administrative task and does not need to be done by CPAs, I have decided to have our interns do this work. Ms. Johnson has been kind enough to let me use her interns on this project.

You will each be provided specific information about the client files you are to convert along with instructions as to where to place the new electronic versions. Note that we have estimated what this will take and we are requiring each of you to submit 30 minutes per client in the electronic client account billing system. Invoices will then automatically be generated at the appropriate rate.

Thank you for your cooperation.

Todd