

**Accounting Student**  
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September 1, 2010

Bob Jones  
Managing Partner  
ABC Accounting Firm  
1111 A Street  
Salt Lake City, Utah 84111

Dear Mr. Jones,

I wish to be considered for the Winter Audit Internship with the Salt Lake City office of ABC Firm as listed through the University of Utah Career Services. While researching your organization I was impressed by your company's commitment to developing mutual trust with your clients through communication and professional service. My recent discussion with Steve Smith at Meet the Firms gave me additional insight to your company culture and the emphasis ABC Firm places on career development for their employees.

I am currently a senior in the Bachelors of Accounting program at the University of Utah's David Eccles School of Business. I will graduate in December 2010 and plan to begin the Masters of Accounting program the following fall. I will be prepared to sit for the CPA exam June 2012 and look forward to beginning my career in public accounting.

Through my experience with ABC Company, I have learned the importance that trust, reliability, and professionalism play in laying the foundation of a client relationship. I have begun to develop key professional and auditing skills through my responsibilities at my current employer that compliment the responsibilities of an auditor in public accounting. I have previous experience with bookkeeping and processing payables and receivables for a large local retailer. Through this experience I also expanded my technical knowledge by implementing a new accounting software program which improved the company's overall efficiency. Additionally, my leadership experience as Vice President of the University of Utah Sigma Sigma Fraternity has helped be learn the accountability and organization skills demanded of an accounting professional.

Thank you for your time and consideration of me as a candidate for this position. I hope to hear from you soon and would welcome the opportunity to meet and discuss this opportunity further.

Sincerely,

Accounting Student