SAMPLE 3L LETTER [USE THE HEADING FROM YOUR RESUME AND PLACE HERE]

September 1, 2018

Ms. Sarah L. Kelly The Best Corporation 591 Centre Street Milwaukee, WI 52241

Dear Ms. Kelly:

In May of 2018, I will receive my Juris Doctor from the University of Wisconsin Law School. I am eager to return to my hometown of Milwaukee to begin my legal career and would welcome the opportunity to speak with you about my interest in a position in your company's Tax Department.

As indicated by my resume, I have considerable experience in the area of tax law. This past summer I worked as an associate in Foley and Lardner's Corporate Department. I conducted comprehensive analysis and legal research on a number of tax-related issues, including the federal tax consequences of forming, operating and dissolving various business enterprises. I also prepared numerous corporate forms for filing with the Securities and Exchange Commission. The prior summer, as a judicial intern for Wisconsin Supreme Court Justice Betty Gurstein, I researched case law and wrote a bench memo on gift tax issues.

In addition to my practical experience, this year I will be taking tax courses including the Taxation of Trusts and Estates and International Tax. I am also a member of the Law School's Business and Tax Law Association and have been a VITA volunteer for the past three years. I am confident that the practical and theoretical skills I have gained through my experiences will be an asset to your company.

I would appreciate the opportunity to further discuss my qualifications and my interest in working for The Best Corporation. I will call you next week to see if we can meet at your convenience. Thank you for your time and consideration.

Sincerely,

Bonnie G. Blake