

Tiffany Y. Chin

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February 2, 2008

(註：日期也可向右對齊)

Miss Jennifer somebody
Coordinator, International Office
University of School
Any Street
New York, NY, 00000, USA

Dear Jennifer,

Do you remember the earrings you lent to me last month? I wore it often during my vacation in Paris. One night, after a dinner party, when I got back to the hotel, I found the earrings were missing. I tried to trace back everywhere I had been, but I was still unable to find it. Then, I visited nearly all the stores in Paris in seek of an identical pair of earrings for you. Luck was obviously not on my side; I was told those earrings were limited edition and had been sold out.

I am deeply sorry. Since I can't buy it anywhere, I don't know if you could accept my paying back US\$500 as a compensation for your losses. Once again I am truly sorry for my clumsiness.

I look forward to hearing from you soon.

Sincerely,

(Signed here)

Tiffany Y. Chin

(註：如果是很熟的朋友，也可以不需要列出你的名字，直接簽名即可)