FIRST LAST

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October 1, 2020

Ms. Melanie A. Panario, Esq. Panario, Smith & Jones, L.P.A. 1899 High Street Columbus, OH 44768

Dear Ms. Panario:

I am a first-year law student at The University of Toledo College of Law writing to apply for a law clerk position with Panario, Smith & Jones, L.P.A. during the summer of 2021. Panario, Smith & Jones' specialties in tax and business law are of particular interest to me due to my finance background.

My background has prepared me to be a successful summer associate at your firm. As an undergraduate student at Michigan State University, I took several accounting courses and graduated with a bachelor's degree in finance. While there, I interned at Proctor & Winter's accounting department where I checked accounting statements for accuracy and reported financial discrepancies. I also served as the treasurer of MSU's International Relations Club and was responsible for documenting expenses and ensuring the club did not exceed its budget.

Additionally, your firm's location in Columbus is of interest to me. Visiting family in the Columbus area has shown me that the city is a vibrant place for young professionals. Columbus is also a regional business hub, so it is an excellent setting in which to develop experience in business and tax law.

Thank you for your consideration of my qualifications. I look forward to hearing from you soon.

Sincerely,

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Enclosure