

Candell Hardware Store  
16 Main Street  
Treeview, Montana 33458  
555-2326

Ms. Adelle Rogers, C.P.A.  
Barkley and Rogers Accountants  
901 Elm Avenue  
Treeview, Montana 33458

04/18/21

Dear Ms. Rogers:

As you can see from the accompanying graph, sales at my hardware store have been rising steadily. In fact, I think it is time to look into hiring more help in order to better meet the needs of my customers.

My landlord informed me this morning that the Candy Emporium next door is relocating to Sycamore Street. We discussed the possibility of removing the wall between the two stores and negotiating a lease for the combined space. This would mean an increase in overhead of almost 30%.

Keeping in mind that our sales have more than doubled since January, do you think this expansion would be beneficial to my business?

Please call me, and perhaps we can discuss this matter over lunch next week.

Sincerely,

Paul Candell