

# 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