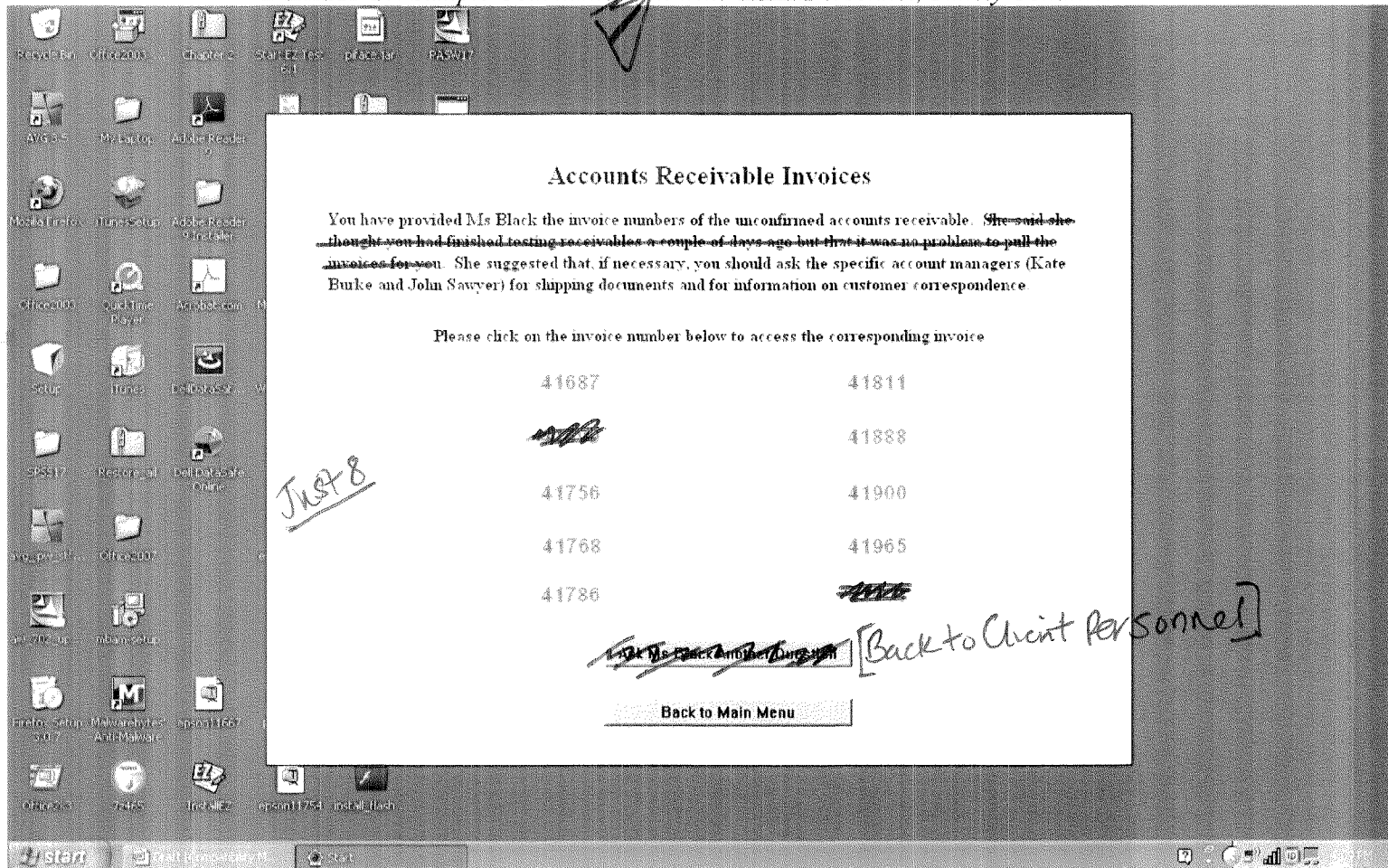


Meg Black
when you
click
this:

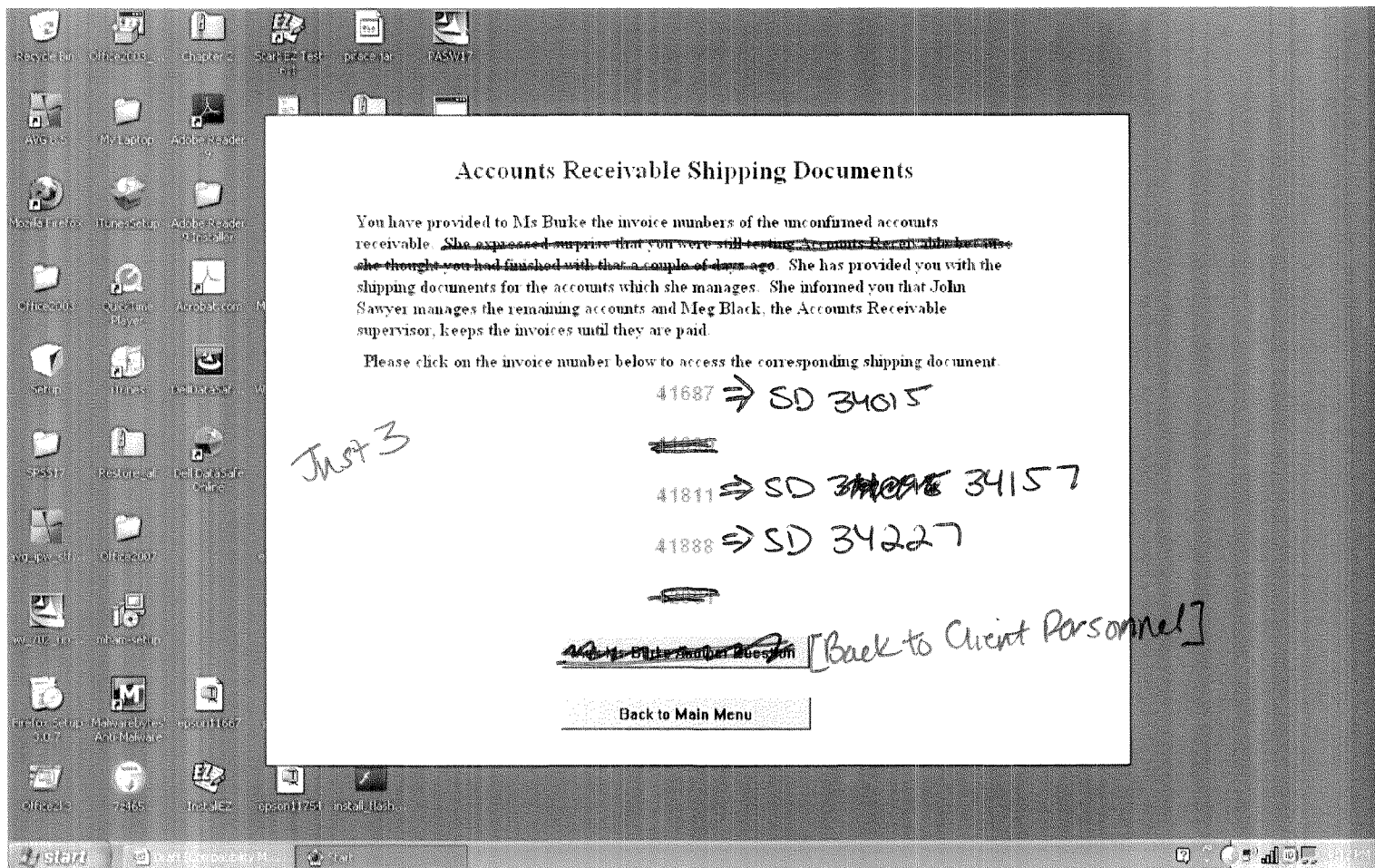
[Request AR Invoices]

EXHIBIT 23. Sample Communication with Client Personnel, Timely Condition*

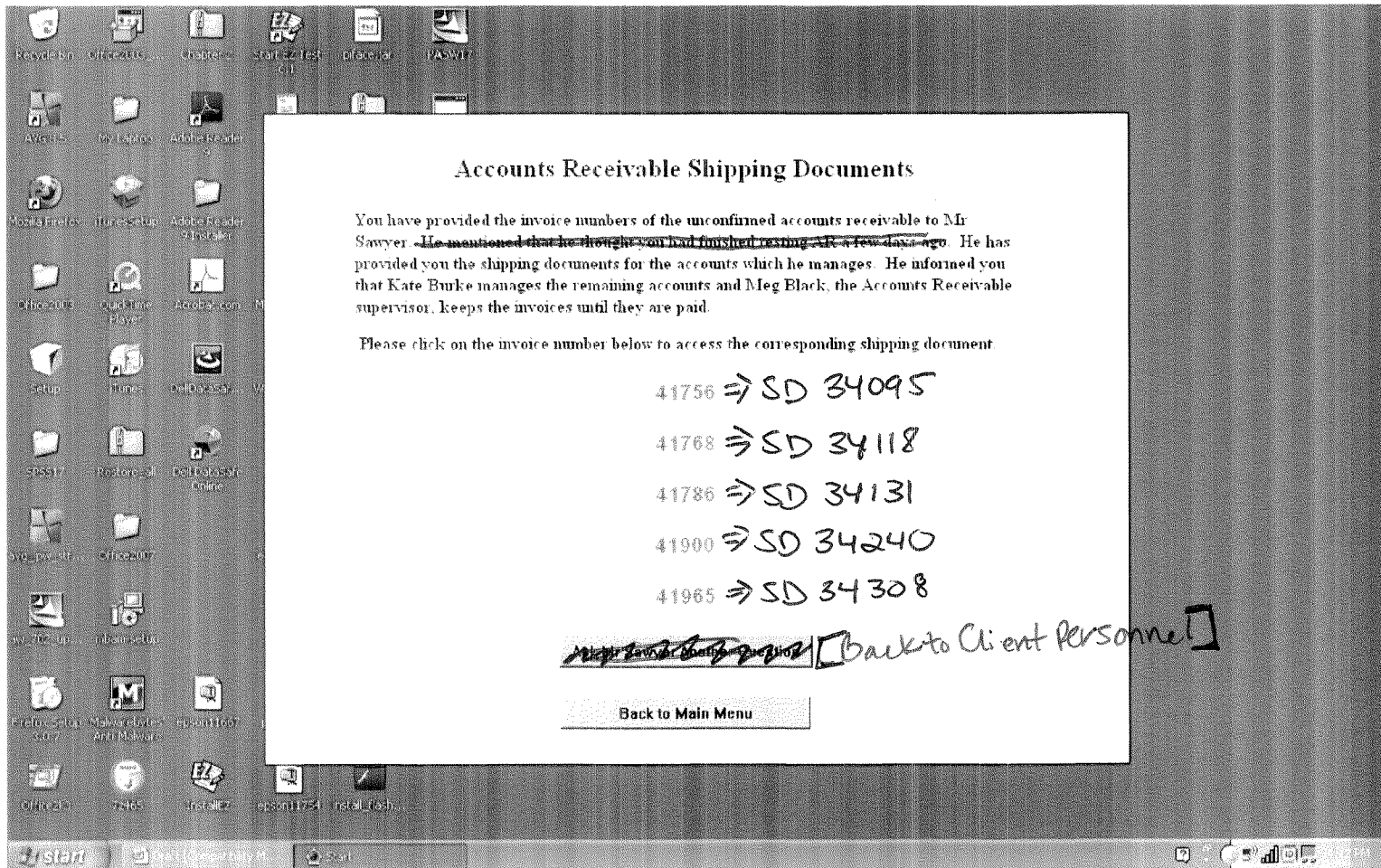


*The reference to time noted on screens in Exhibit 23 is only present the first time these screens are accessed.

Kate Burke
when you
click on this: [Request Shipping Documents for AR Invoices]



John Sawyer
When you click on: [Request Shipping Documents for AR Invoices]



Kate Burke: [Request Information on Error in Cut-off Testing]

When you
click this

The screenshot shows a Windows desktop with various icons. A central window titled "Cut-Off Testing" contains the following text:

Cut-Off Testing

Kate Burke reiterated and expanded upon the explanation for the error that you found in the cut-off testing a couple of days ago. She explained that Mars Liquid Detergents has different terms for returning merchandise than the rest of Sprandel Inc.'s customers. The title of the merchandise changes hands (for Mars Liquid Detergents) when the carrier picks up the merchandise. For all of Sprandel's other customers, the title of the merchandise does not change hands until the merchandise is delivered by the carrier. The merchandise was picked up by the carrier on ~~11/2/03~~ but was not delivered to Sprandel Inc. until ~~1/2/04~~. By mistake a credit memo was *not* issued until 1/2/04 because that is the process for other Sprandel Inc. customers. Kate has indicated that, if you think it's necessary, Meg Black will discuss adjusting for the error with your manager Bill Davis.

Ms Burke has indicated that she will provide any further support you require for additional credit memo cut-off testing for the accounts she manages. She suggested that you request the support by credit memo number. She said she's pretty sure Meg previously supplied you with the cut-off detail.

~~Ask Ms Burke Another Question~~ [Back to Client Personnel]

Back to Main Menu

Handwritten notes on the screenshot include "12/30/03" with an arrow pointing to the date "11/2/03" in the text, and "1/2/04" with an arrow pointing to the date "1/2/04" in the text.

Meg Black
when you
click this:

[Request Information on Error in Cut-off Testing]

