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April 24, 2018

Dr. S. Fortingale  
S. Fortin, PhD, CPA, CA, ICD.D  
Associate Professor of Accounting  
Associate Dean Masters Programs  
M University

Dear Dr. S. Fortingale,

My name is Y. Takimoto, Vice President of Boston K.K. Mr. Shuichi Nishimoto has been working for me for the past three years. I am writing this letter with a request to grant Mr. Nishimoto permission to resume the MBA program at your school in the upcoming year.

I heard that Mr. Nishimoto was asked to leave the program as he failed two courses. I also heard that he was not performing well in other classes. Since his work performance has always been ranked within the top 10% of our company employees, and I came to know him as very disciplined, hard-working and a near perfectionist, the news was very hard for me to believe in.

Mr. Nishimoto has worked under my supervision for two years as Marketing Manager. His primary duties were: establishing rapports with doctors and patients; developing the marketing strategies for our endoscopic products; monitoring, analyzing and forecasting the sales trends of the newly launched products; coordinating international trade shows and award ceremonies;

and creating a wide range of marketing materials to boost our sales volumes.

Because he has been our top-notch performer, significantly contributing to the development of the company, he was promoted last year to the position of Marketing Director, and it was decided he should enroll into an MBA program. Since one of our board members has graduated from the M MBA program in Japan, we have been well aware of the reputation and result-driven program the school provides. Out of the many schools offering MBA programs in Japan, M University was our number one pick, and we were very happy to send Mr. Nishimoto to Desautels Faculty of Management.

I was expecting Mr. Nishimoto to excel both in the academic and professional field. However, I regret to admit that I was wrong. After carefully reviewing his work record, I acknowledge that he was assigned too many duties for an employee working fulltime and studying in an MBA program simultaneously. In addition to the previously mentioned responsibilities, Mr. Nishimoto provided training, career plans and feedback to our twenty junior employees, prepared meeting materials and joined the bi-weekly board meetings, and was fully responsible for setting up event sites and playing the role of the master of ceremony for 68 award ceremonies and trade shows held internationally. On some weekends, despite knowing about his classes, I made him attend company events and business trips. Moreover, on a number of occasions Mr. Nishimoto was asked to cover my duties. I did not then realize how much the workload would influence his academic performance. Had I known that previously, I would had reduced Mr. Nishimoto's duties for the duration of the MBA program. At the time, however, it seemed Mr. Nishimoto was indispensable.

I have never written an appeal letter for an employee, as I believe it is their responsibility to achieve an outstanding academic record when they decide to enroll into an MBA program. However, I feel that Mr. Nishimoto's volume of work was not fairly adjusted which I believe to be the prime reason

why his GPA was low. I am sure that given another opportunity, he would attain a satisfactory academic record.

I would appreciate if you could grant Mr. Nishimoto an opportunity to complete the program. As a matter of fact, the company finds him so highly valuable that we have decided he would not be assigned any duties until the end of March 2020, when we expect him to successfully complete the program. If he were given chance, I am certain that he would complete the program.

Should you have any questions, please contact me at your convenience at the e-mail or telephone number provided below.

Respectfully,

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