Dear Robin,

I was very happy to receive your letter about the production of \textit{TUGboat}, the journal of the \TeX\ Users Group.

I have three thoughts in response to your letter:
\begin{enumerate}
\item We should hope that we don’t have any more issues that are over 250 pages long. Such big issues really bust the budget.
\item We need to think about how we accrue costs for \textit{TUGboat} production in the case when it is published on schedule and in the case when it is published a month or two late.
\item We should see if we can more accurately anticipate the costs and schedule for \textit{TUGboat} production in 2006.
\end{enumerate}

I will appreciate receiving your thoughts on my thoughts. Please do not hesitate to tell me if you think I am wrong, especially about point 2 above.

Sincerely,

[Signature]