From:

Mr …………………………

……………… (Place)

…………………. (Name of Co)

…………………. (Address)

Phone: …………..

……………… (Date)

Dear …………………. (First Name}

I was very upset after knowing from the ‘Annual Statement of Accounts’ that your business has suffered a huge loss for the FY 2011-12 because of recession. I want to express my hearty condolences on the setback of your company and I hope that your business will regain its grip in the market and your balance sheet will definitely improve in the next FY as I have full confidence in your managerial acumen and decision making power.

With best wishes for a prosperous future -

Yours sincerely,

……………….

To:

Mr. /Ms …………………….. (Name)

……………………..      (Designation)

…………………..          (Name of Co)

…………………….       (Address)