

Thank you for writing us about the Designer IV jeans you purchased from our store last month.	Neutral beginning
The Designer IV jeans are among our best sellers. Made of 100-percent cotton, they are comfortable even in hot weather. And they come in a variety of colors.	Resale
In your message to us, you indicated that you washed the pants in hot water to try to get ground-in dirt out of the knees of the pants. The instructions on the care label sewn in the waistband of the pants state that the pants must be washed in cold water so they won't shrink. If the pants had been washed according to the instructions on the label and still had shrunk, a refund could be given. You may want to try some of our popular prewashed pants that are guaranteed not to shrink under any circumstances.	Explanation Main Idea (Bad news) Alternative
All our pants will be discounted during our President's Day sale that runs from the 16 th through the 21 st of February. Come in and check out our easy-care line of prewashed jeans. These jeans come in three styles and have been very popular. As a preferred customer, use the enclosed coupon to get an additional 20 percent off any purchase you make.	Sales promotion
Enjoy using your discount coupon, and thank you for your business.	Original conclusion

As always, you must adapt your content to the audience and the situation. For example, if you must inform your staff that Christmas bonuses have been canceled, you would omit the resale and promotion (of course).

Thank you for all your hard work this past year; you have helped our company expand to two new locations.	Neutral beginning
Despite improvements in productivity and efficiency, the difficult economy has affected our sales dramatically. Our toy sales for the last two quarters were more than 15 percent below company goals. Christmas bonuses have been given each year for the past several years. Had sales been stronger, Christmas bonuses could be distributed this year as well. However, we will be able to keep all employees on staff. Economists project that the economy will improve next year. If it does and sales are back to expected levels, you can expect to receive the usual bonus next year.	Explanation Bad news Alternative/Sales promotion
With our team intact, let's work together to make next year the best year ever.	Original conclusion