March 20, 2010

Mr. Roy Smith,

CBD Business Zone,

Derek Street,

Someplace, AR

Dear Mr. Smith,

This is to bring to your notice that for the last few months our sales scores have been considerably low. Due to the economic slump we have been unable to meet deadlines followed by your unhappy customers. We regretfully inform that we have to end our tenure as your hardware supplier by March 30, 2010.

Despite our efforts and rigorous brainstorming, we have been unable to come up with a solution to the problem we are facing. Thus we resign the services we offer you. We understand your standing and continuous support despite low sales scores. We feel it is imperative that you relieve us of our services. Due to the decrease in our sales, we have been unable to reach the levels you expected.

We deeply regret our decision and hope you understand the circumstances.

Yours Sincerely,

Arnold Sales team,

[Authorized signatory]