From,

Mr Collins,

Head of Marketing Department,

KBS Communications Ltd

To,

Marketing department Staff,

KBS Communications Ltd

Dear people,

I, Mr Collins, head of the marketing department of KBS Communications Ltd, am writing this letter to convey my apologies to all my staff people for announcing that the bonus which has been promised has to be indefinitely postponed. The undesirable and unfortunate cropping up of the Global Recession phenomenon has been the major concern in the recent times for the firm and it is for this reason that the bonus has to be postponed.

When all other so called giants in the market are involved in slashing the number of employees from their firms, the authorities of our firm has decided just to postpone the bonus. I wish to take this opportunity to assure on behalf of the authorities of our firm that the bonus shall be provided as soon as the conditions go feasible. We are looking forward to favourable and supportive response from you all in these difficult times,

Yours sincerely,

Mr Collins