**MEMORANDUM**

**TO:** Name of Recipient, Title

**FROM:** Name, Title

**CC:** Name, Title

**DATE:** Month, Day, Year

**RE:** Subject of Memo

Paragraph 1. This is the introduction to the letter. This paragraph should provide a overview of the letter and catch the reader’s attention.

Paragraph 2. Be sure to add a space between paragraphs. Remember not to indent the first sentence of the paragraph.