To,

Roger Moore

Chief Executive Officer

Bates and Mates Advertising Agency

34 Success Full Lane

York Shire, United Kingdom 5890

Date: 6th of January 20XX

Subject: Letter for business farewell

Respected Mr. Moore,

This letter is to let you know that it has been a great pleasure doing business with you. We are closing the operation of our organization in this country and thus wish to bid you farewell.

You have been handling all the advertising and promotion work of our organization since we started our operations in this country. We have had great response due to your advertising work. But, in order to cut down the business cost and due to depression in market we will have to close our operations in this country and shift to Japan where our headquarter is located. Thanking all your staff members for their co-operation and support.

Hope to work together with you in future.

Regards,

Neil Glenn

Managing Director

Gas garments Limited