

[Insert company or personal letterhead, or type your name and address]

January 27, 1997

[Mr/Ms] [First Name] X. [Last Name]

[Position]

[Company]

[Department]

[Division]

[Address 1]

[Address 2]

[City], [St/Prov], [Country] [ZIP/POSTAL]

[Salutation]

Unfortunately, [guest] and I cannot attend [name of event] on [date of event]. I will be [reason you cannot attend: out of town, having surgery, at another event, working on the final draft of the Sneed report due the next day, scrubbing my bath tiles, etc.] that day.

Thank you, though, for the invitation. I certainly wish we could come. I hope the event is a success.

Sincerely,

[Your Name]

[Your Position]

[Notations for Enclosures, cc:, etc.]