[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]

Everyone at [your own company] would like to congratulate you and wish you the best on your retirement, [Mr/Ms] [Last Name]. In the [years worked] you have worked for [Company], you have proven to be a person of honesty, integrity, and determination.

We have all enjoyed working with you. I hope you enjoy your retirement, and that it will be prosperous and happy.

Sincerely,

[Your Name]

[Your Position]

[Notations for Enclosures, cc:, etc.]