```
[Your Name]
[Your Position]
[Your Department]
[Date]
[Employee's Name]
[Employee's Position]
[Employee's Department]
Dear [Employee's Name],
Subject: Performance Review Feedback
I hope this message finds you well. As part of our commitment to
continuous improvement and professional development, I would like to take
this opportunity to provide feedback on your performance over the past
[review period, e.g., year, quarter].
1. **Key Accomplishments**
 - [Specific accomplishment 1]
 - [Specific accomplishment 2]
- [Specific accomplishment 3]
2. **Areas for Development**
 - [Development area 1]
 - [Development area 2]
- [Development area 3]
3. **Goals for Next Review Period**
 - [Goal 1]
 - [Goal 2]
- [Goal 3]
I appreciate your hard work and dedication to our team. Please feel free
to reach out if you have any questions or wish to discuss this feedback
in greater detail.
Best regards,
[Your Name]
[Your Position]
[Your Department]
[Contact Information]
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