

[Your Company Name]
[Your Company Address]
[City, State, Zip Code]
[Date]
To: [Recipient's Name]
[Recipient's Title]
[Recipient's Company Name]
[Recipient's Address]
[City, State, Zip Code]
Subject: [Subject of the Memorandum]
Dear [Recipient's Name],
[Body of the memorandum...]
Sincerely,
[Your Name]
[Your Title]
[Your Contact Information]