To: All Employees From: C. K. Mitchell Subject: Smoke-Free Environment

C. K. Mitchell, Owner of Fitness Exercise Equipment, Inc. 541 Industrial Ave Lake Mary, FL 32746 Phone: (123) 456-7890 Email: FitnessExerciseEquipmentHR@Live.com

Good afternoon everyone,

Beginning in two months, we will be implementing a new health care policy to combat rising health care related costs. This new policy will provide non-smokers with a 15% discount on their employee contributions.

In our on going efforts to ensure our employee's welfare, Fitness Exercise Equipment, Inc. will be offering smoking cessation courses to those who do smoke and wish to take advantage of this opportunity. Information on the cessation courses can be obtained from the Human Relations Department after today.

We apologize for any inconvenience this change in policy may cause.

Kindest regards,

C. K. Mitchell