## Step 1: Cushion

Use a responsive reminder if you are responding to a specific request. If not, start with something that is pleasant or at least neutral.

## Step 2: Bad news

State the bad news gently, but clearly and directly.

## Step 3: Reasons

Include just enough detail to let the reader follow your reasoning.

## Step 4: Alternatives, if available

Make suggestions for other actions or follow-up resources if you can.

## Step 5: Appropriate closing

Suggest another positive action, make reference to the future or the past (whichever is more positive), or simply be cordial.