Date

To

[Name Here]  
[designation]

Please consider this letter as a warning letter for your poor performance in the last quarter. We have been setting targets for all the sales team to achieve in the following quarters. Before setting up these targets, a mutual discussion has always been conducted among the employees to make sure that they can contribute and make sure that the targets seem achievable. Not only that you did not achieve even half of your targets, we did not even receive the report from your end. We have given you a verbal warning before as well. please consider this as a final warning and work on improving your performance in the future.

Sincerely,