

```
<?xml version="1.0" encoding="UTF-8"?>
<company>
  <department name="Sales">
    <employee id="101">
      <name>Alice Smith</name>
      <role>Sales Manager</role>
      <salary>60000</salary>
    </employee>
    <employee id="102">
      <name>Bob Johnson</name>
      <role>Sales Representative</role>
      <salary>45000</salary>
    </employee>
  </department>
  <department name="Development">
    <employee id="201">
      <name>Charlie Brown</name>
      <role>Software Engineer</role>
      <salary>75000</salary>
    </employee>
  </department>
</company>
```