Memo

memo_date

To:	to_person
From:	from_person
CC:	cc_person
Subject:	subject_person

memo_title

Thank you & best Regards

report_reviewer,
report_reviewer_position

himself_manager,   **report_owner,**
himself_manager_position   report_owner_position

Approvals

approval_person_1,   **approval_person_2,**

approval_person_1_position   approval_person_2_position