The structure of the FIRST paragraph in any (yes, ANY) business document

1: Establish context & rapport by employing a friendly, confident tone

2: The topic sentence should BRIEFLY state your primary message

3: END WITH YOUR TAKEAWAY MESSAGE
   (usually a recommendation or a request)

Listed below is a sample paragraph, followed by an explanation of each sentence's function

This report briefly discusses the interesting questions you raised following yesterday's weekly meeting.* The issue of which brokers will be responsible for new international accounts still requires resolution, as does the commission rate for our agents in Malaysia and Turkey.** We recommend that John take over these accounts and that our commission rates in Malaysia and Turkey be slightly above average so as to increase agents’ activity. His reputation and knowledge of the area are second to none.***

* The context and purpose of the document are CLEARLY stated; also, the use of BRIEFLY, while optional, does show respect for your reader's time.

** This sentence outlines what the entire document will discuss as well as provides a POSITIONING STATEMENT, which is that these questions cannot be ignored.

*** Ending with a recommendation conveys your primary take-away message.

Structuring your first paragraph in this way will ensure that your reader knows HOW to read your document. The reader will not have to LOOK for information or figure out what's essential.