The Main Parts of a Business Letter

The Heading
If you do NOT use letterhead stationery, the heading is located at the top right of the page and includes the writer's complete mailing address and the date.

e.g.
***** Laboratory  
Technical Development Group  
Kobe Steel Ltd  
5-5 Takatsukadai 1-chome  
Nishi-ku  
Kobe  
Hyogo  
Japan 651-2271  
March 21 200-

If you DO use letterhead stationery, the address is already printed on the paper; only the date must be added, at least two spaces below.

e.g.

KOBE STEEL, LTD.

***** Laboratory, Technical Development Group, 5-5 Takatsukadai 1-chome  
Nishi-ku, Kobe, Hyogo, Japan 651-2271  
March 21 200-

When writing the date, it is best to state MONTH, DAY, YEAR, in that order as above. Using the short form of the date i.e. 7/10/2001 can sometimes be confusing. In some countries 7/10/2001 means October 7, 2001.

The heading above is in Semi-Block form. See Layouts to see the Block form.

The Inside Address
The inside address is always placed even with the left margin (left justified) and at least two (2) spaces below the heading. It contains the full name of the person being written to—including a proper title — (see Salutations below) and the complete mailing address.

e.g.
Dr. Frederick Johnston,  
Senior Researcher  
Materials Research Laboratory  
NUCOR  
1649 Telegraph Road  
Crawfordsville,  
IN 58936USA
The Salutation
All letters begin with a salutation or greeting. It is placed two spaces below the inside address and even with the left margin. Most people still use ‘Dear_____’ to open their letters.

- When you have a person’s name in the inside address, use their name.
- When you do not have a name use ‘Dear Sir’ or ‘Dear Madam’.
- When you are addressing a firm or a group of men you can use ‘Gentlemen’.

Use of the correct title is important. Look at the chart below:

<table>
<thead>
<tr>
<th>Addressee</th>
<th>American Style</th>
<th>British Style</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tom Smith</td>
<td>Dear Mr. Smith:</td>
<td>Dear Mr Smith,</td>
</tr>
<tr>
<td>Susan Fox. PhD</td>
<td>Dear Dr. Fox:</td>
<td>Dear Dr Fox,</td>
</tr>
<tr>
<td>Mary Lane</td>
<td>Dear Ms. Lane:</td>
<td>Dear Ms Lane,</td>
</tr>
</tbody>
</table>

Note that the American style has a period after the title (Mr. Dr. Ms.). It also uses a colon (:). The British style does not have a period after the title and uses a comma (,). Ms. or Ms (pronounced Miz) is now in common use as a female equivalent to Mr. However, if possible, it is best to find out which title the woman herself prefers (Ms. or Mrs. or Miss). All of the examples above are in formal style which should be used for all business letters. Use of the first name (Dear Tom, Dear Sue, etc) is only for informal, personal letters.

The Body
The body of the letter, or its message, begins two spaces below the salutation. It is structured in paragraphs, which may or may not be indented, depending on the layout used. See Layouts.

Hints on structure:
1) Expressing thanks for a favour done.

<table>
<thead>
<tr>
<th>to someone who invited you somewhere...</th>
<th>Thank you for inviting me to...</th>
</tr>
</thead>
<tbody>
<tr>
<td>to someone who called you...</td>
<td>Thank you for calling me...</td>
</tr>
<tr>
<td>to someone who took you to dinner...</td>
<td>Thank you for taking me to dinner...</td>
</tr>
<tr>
<td>to someone who helped you...</td>
<td>Thank you for helping me with...</td>
</tr>
</tbody>
</table>
2) Writing about future events.

<table>
<thead>
<tr>
<th>Event Description</th>
<th>Future Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>you plan to meet someone</td>
<td>I look forward to meeting you...</td>
</tr>
<tr>
<td>you want to receive a reply</td>
<td>I look forward to your reply...</td>
</tr>
<tr>
<td>you plan to visit someone</td>
<td>I look forward to my visit...</td>
</tr>
<tr>
<td>someone plans to visit you</td>
<td>I look forward to your visit...</td>
</tr>
<tr>
<td>you plan to attend a conference</td>
<td>I look forward to the conference...</td>
</tr>
</tbody>
</table>

3) When writing to someone you have not met, let the person know why you are familiar with him or her.

<table>
<thead>
<tr>
<th>Event Description</th>
<th>Future Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>you saw someone's presentation</td>
<td>I had the pleasure of attending your presentation at...</td>
</tr>
<tr>
<td>you read someone's article</td>
<td>I read your article in the .... with interest...</td>
</tr>
<tr>
<td>you saw someone's poster session</td>
<td>I had the opportunity to see your poster session at ...</td>
</tr>
<tr>
<td>you participated in someone's workshop</td>
<td>I had the pleasure of participating in your workshop at ...</td>
</tr>
</tbody>
</table>

4) When asking for a favour, leave the person as much time as possible. Nevertheless, if you expect to have a reply within a certain time, make that request specific.

<table>
<thead>
<tr>
<th>Request Description</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please let us know as soon as possible.</td>
<td></td>
</tr>
<tr>
<td>Please call by the end of July</td>
<td></td>
</tr>
<tr>
<td>Please visit us at your earliest convenience.</td>
<td></td>
</tr>
<tr>
<td>Please reply by fax before September 10.</td>
<td></td>
</tr>
</tbody>
</table>
5) Referral Statements

<table>
<thead>
<tr>
<th>Telephone</th>
<th>Please do not hesitate to telephone us...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Get in touch</td>
<td>Please get in touch with our representative in...</td>
</tr>
<tr>
<td>Send further enquiries</td>
<td>Please send further enquiries to ... at the following address...</td>
</tr>
<tr>
<td>Someone plans to visit you</td>
<td>I look forward to your visit...</td>
</tr>
<tr>
<td>Contact</td>
<td>Please contact... at the following address...</td>
</tr>
</tbody>
</table>

6) Tone.
A business relationship can often become fairly informal. If you find yourself in this situation, you can alter the tone of your business correspondence from impersonal to personal.

<table>
<thead>
<tr>
<th>Impersonal</th>
<th>Personal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thank you very much (for your help) ...</td>
<td>Thanks a lot (for your help) ...</td>
</tr>
<tr>
<td>I appreciated (your recommendations) ...</td>
<td>Thanks for (your recommendations) ...</td>
</tr>
<tr>
<td>Please give my regards to (your secretary) ...</td>
<td>Tell (your secretary ) I said 'Hello' ...</td>
</tr>
<tr>
<td>I look forward to (seeing you next month) ...</td>
<td>It'll be good to (see you next month) ...</td>
</tr>
</tbody>
</table>
**The Closing**

The closing of a business letter is placed two spaces below the body. It is a conventional expression, indicating the formal close of the letter. The first word is capitalized. Closings end with a comma.

<table>
<thead>
<tr>
<th></th>
<th>American Style</th>
<th>British Style</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Formal</td>
<td>Respectfully,</td>
<td>Yours respectfully,</td>
</tr>
<tr>
<td></td>
<td>Respectfully yours,</td>
<td></td>
</tr>
<tr>
<td>Formal</td>
<td>Sincerely,</td>
<td>Yours faithfully,</td>
</tr>
<tr>
<td></td>
<td>Sincerely yours,</td>
<td>(with Dear Sir / Madam)</td>
</tr>
<tr>
<td></td>
<td>Yours truly,</td>
<td>Yours sincerely,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(with Dear Mr.../ Ms...)</td>
</tr>
<tr>
<td>Informal</td>
<td>All the best,</td>
<td>Best wishes,</td>
</tr>
<tr>
<td></td>
<td>Regards,</td>
<td>All the best,</td>
</tr>
</tbody>
</table>

**The Signature**

Every letter should have a handwritten signature. Four to six spaces below this is the typewritten signature. A woman may include (Miss), (Mrs.) or (Ms.) to the right of the typewritten signature.

Fujio Yamada

four to six spaces >>

Fujio Yamada

Keiko Suzuki

four to six spaces >>

Keiko Suzuki (Ms)
Special Parts of a Business Letter

In addition to the six regular parts of a business letter, sometimes special or optional parts are necessary or wanted by the writer:

The Reference
This consists of the word Ref (short for Reference) followed by a colon (:) and specific information, often a serial or reference number. It is usually placed between the date and the inside address.

e.g.
Nov 10, 200-
Ref : MHI/KSL/10/90
Soren Construction Co.
4335 Broadway
Indianapolis, IN 46305
USA

The Attention Line
When a letter is addressed to a company or organization rather than an individual, an attention line may be given to help in mail delivery.

NB An attention line is never given when the inside address contains a person's name.

Attention lines are typically directed to: Sales Division, Personnel Manager, etc. or it may contain the individual's name. The attention line contains the word Attention (or Attn) followed by a colon (:) and the name of the office, department or individual. It is placed between the inside address and the salutation.

e.g.
Nov 10, 200-
Ref: MHI/KSL/10/90
Soren Construction Co.
4335 Broadway
Indianapolis, IN 46305
USA

Attention : Mr Charles Graham

Dear Sirs:
The Subject Line
The subject line is used to immediately draw the reader's attention to the subject of the letter. It consists of the word **Subject** *followed by a colon* (:) and a word or words of specific information. The position of the subject line is not standardized. It may appear to the right of the inside address, or centred on the page below the inside address or below the salutation. It is commonly placed below the salutation, as shown below.

**e.g.**
Soren Construction Co.
4335 Broadway
Indianapolis, IN 46305
USA

Attention: Mr Charles Graham

Dear Sirs:

**Subject: Rough Terrain Crane RK250-II**

The Title or Section Name
This is placed one space below the typewritten signature to identify the writer's position and/or the section s/he works in.

**e.g.**
Sincerely yours,

**Peter Monet**

Peter Monet
Sales Representative
The Identification Line
When the person whose signature appears on the letter is not the person who typed the letter, there is an identification line. It consists of two sets of initials separated by a colon. Usually, the sender's initials are capitalized and the typist's are in lower case. The identification line is two spaces below the signature and even with the left margin.

e.g.
Sincerely yours,

Peter Monet
Sales Representative
PM : dap

Enclosure
When something is enclosed with the letter, an enclosure line is usually typed one space below the identification line and even with the left margin. If there is no identification line, the enclosure line is two spaces below the signature. It is usually written Enc followed by a colon (:) and information.

e.g.
Sincerely yours,

Peter Monet
Sales Representative
PM : dap
Enc: Brochures
Copies to (cc:)
When a copy of a letter is sent to another person, the letters *cc followed by a colon* (:) and the name of the person to whom the copy is being sent is typed one space below the enclosure line (or the identification line if there are no enclosures). If there is no identification line, it appears two spaces below the signature. The letters ‘cc’ *traditionally stand for ‘carbon copy’.*

e.g.
Sincerely yours,

**Peter Monet**

Peter Monet  
Sales Representative  
PM:dap  
Enc: Brochures  
cc: Mr. Kevin Walker

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**Layouts**

**Block Style**
The letter on the next page is a response to an inquiry, written on headed stationery in BLOCK STYLE. Notice how all the parts are even with the left margin (left justified) and there is no paragraph indentation. It contains the Main Parts and the Special Parts of a business letter.
November 10, 1999

Ref: MHI/KSL 10/90

Soren Construction Co.
4335 Broadway
Indianapolis, IN 46305
USA

Attention: Mr Charles Graham

Dear Sir:

Subject: Rough Terrain Crane RK 250-II

We have received your inquiry of October 12 concerning our Rough Terrain Crane for your construction project in Chicago, Illinois.

Enclosed please find our brochures explaining the various features of this versatile machine. For an operation the size of yours, I would highly recommend this model.

If you have any questions that are not covered in the brochures, please do not hesitate to write again, or get in touch with our local representative, Mr. Kevin Walker.

Thank you again for your interest in our products. We look forward to serving you in the future.

Sincerely yours,

Peter Monet

Peter Monet
Sales Representative

PM:dap
Enc: Brochures
cc: Mr Kevin Walker
Semi-block Style
The letter on the next page is a response to an inquiry, written on headed stationery in SEMI-BLOCK STYLE. Notice the position of the date, the closing, and the signature and that the paragraphs of the body are indented 2-3 spaces. Note that the first paragraph is NOT indented. It contains the Main Parts and the Special Parts of a business letter.
November 10, 1999

Ref: MHI/KSL 10/90

Soren Construction Co.
4335 Broadway
Indianapolis, IN 46305
USA

Attention: Mr Charles Graham

Dear Sir:

Subject: Rough Terrain Crane RK 250-II

We have received your inquiry of October 12 concerning our Rough Terrain Crane for your construction project in Chicago, Illinois.

Enclosed please find our brochures explaining the various features of this versatile machine. For an operation the size of yours, I would highly recommend this model.

If you have any questions that are not covered in the brochures, please do not hesitate to write again, or get in touch with our local representative, Mr. Kevin Walker.

Thank you again for your interest in our products. We look forward to serving you in the future.

Sincerely yours,

Peter Monet
Peter Monet
Sales Representative

PM:dap
Enc: Brochures
cc: Mr. Kevin Walker
Inquiry Letter
The following letter is an inquiry (also spelled enquiry) from a potential customer. It is written on headed stationery in SEMI-BLOCK style.

Acme Industrial Fasteners Inc.
Grey Forest Avenue
St. Paul, MN  56095

December 12, 1999

Kobe Steel Ltd.
Steel Export Department
Wire Rod Export Section
9-12 Kita-Shinagawa 5-chome
Shinagawa-ku , Tokyo 141-8688
Japan

Gentlemen:

Our firm is the largest importer of wire rod in Minnesota. Recently, we saw a KOBELCO Bar Mill pamphlet and believe some of the products mentioned would be useful to our company.

We are most interested in your company’s round bar product, sizes 30mm to 95mm, and deformed bar product, sizes 22mm to 48mm.

Please let us know how we can obtain these products here in Minnesota.

Sincerely yours,

Frank Meaner

Frank Meaner
Response Letter
The following letter is a response to the inquiry letter. It is written on headed stationery in BLOCK style.

December 19, 1999

Acme Industrial Fasteners Inc.
Grey Forest Avenue
St. Paul, MN 56095
USA

Attention: Mr. Frank Meaner

Dear Sir:

We thank you for your inquiry of December 12 regarding the availability of our bar products. At this time our products are only available in the USA through Nissho Iwai, a trading company.

If you are still interested in our products, please contact them at the following address:

    Nissho Iwai Trading Company
    Kept Building
    57th Street
    New York City, NY 10045

Thank you again for your interest in our company’s products. If we can be of any further help, please do not hesitate to contact us again.

Sincerely yours,

Toshio Hamaguchi

Toshio Hamaguchi
Steel Export Dept.

TH:mrd
Mr Fumihiro Sato  
Al & Cu Division  
5-5, 1-chome, Takatsuka-dai  
Nishi-ku, Kobe 651-2271  

Dear Mr Sato,  

I would like to thank you for taking time with me on March 7. As a member of the Human Resources Department in Tokyo, I am always interested in keeping up with the latest developments at the Kobe Corporate Research Laboratories. 

If you get a chance to visit our office during your April visit to Tokyo, I would like to introduce you to some of the new programs we are developing here. I think you would find the work we are doing with the staff at the Mooka Plant to be of particular interest. 

Thank you again for assisting me in Seishin. Please give my regards to your colleagues there. I am looking forward to seeing you in April. 

Yours sincerely, 

Kieran Daly 

Kieran Daly
Introduction Letter
The following letter is written in BLOCK STYLE and uses only the Main Parts of a business letter. It introduces the name of a colleague to someone known to the writer in the same field of expertise.

September 14, 1999

Dr. Anthony Johnson  
Product Research Laboratory  
Nucor  
1789 Telegraph Road  
Crawfordsville, IN 58936  
USA

Dear Dr. Johnson:

I hope your work has been going well since I met you last year at the ISIJ conference in Japan. I greatly appreciated the opportunity to discuss your research into hot rolled steel sheets. Thank you for taking time with me after your presentation.

In December, Mr Hiro Nishikawa, a colleague of mine for the past six years, will attend the AIME Steel Making Conference in Chicago. He has been studying the effect of temperature and carbon content on hot rolled steel sheets. As you are also doing research in the same field, he would greatly appreciate the opportunity to meet with you for discussion. If you are available during the week of December 10, he would like to visit your laboratory in Crawfordsville. Please let me know if there is a convenient date and time for this.

Thank you very much for your time. I hope to hear from you sometime in October so that Mr Nishikawa can plan accordingly.

I look forward to meeting you here in Japan in the future.  
Please send my regards to Mr. Tom Anderson whom I also met at the conference last year.

Fujio Yamada

Fujio Yamada
Mr Franz Ost, Director
Steel Research Laboratory
Thyssen Gmbh
Postfach 2793, Immerman Str. 20
5000 Stuttgart
Germany

Dear Mr Ost,

I had the pleasure of attending your presentation at the 12th Japan–Germany Seminar in Dusseldorf in 1994. I was particularly interested in your research into internal crack formation during continuous casting.

Since that conference, my colleagues and I at Kobe Steel have developed techniques to obtain uniform solidification in the mold and adequate secondary cooling conditions during continuous casting. Such techniques have greatly reduced surface crack formation.

In May I will attend the International Conference on Continuous Casting in Brussels. After the conference, I will be in Germany and would like to pay you a visit in order to discuss recent developments. In addition, I would like to tour your continuous casting facilities if that is possible.

I will be in Stuttgart during the third week of May. If you have any time available in that week, please let me know as soon as possible so that I can arrange a visit.

Thank you very much. I look forward to hearing from you.

Yours sincerely,

Jiro Yamashita