

UNIVERSITE DE COCODY

UFR : LANGUES, LITTERATURES
ET CIVILISATIONS

DEPARTMENT OF ENGLISH

SECOND-YEAR CURRICULUM
2021-2022

Letter writing guide (Correspondences)

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COURSE DESCRIPTION

This course consists of:

- 1- An overview of different types of letters
- 2- Types of letter formats
- 3- Letter writing guides
- 4- Parts of letters
- 5- Abbreviations used in Letter Writing
- 6- Application Activities
- 7- Annexes (with Sample letters)
- 8- References

COURSE GENERAL OBJECTIVE

This course is designed to acquaint Licence2 Learners with Formal and Informal Letter Writing Formats.

DIFFERENT TYPES OF LETTERS

Letters vary a lot in contents depending on situations and circumstances. So do letter formats. Down is a non-exhaustive list of letters.

Business Proposal Acceptance Letter; Internship Acceptance Letter; Job Acceptance Letter; Promotion Acceptance Letter; Resignation Acceptance Letter; Wedding Acceptance Letter; Address Change Letter to Bank Company; Address Change Letter; Adjustment Letter for Refund of Damaged Goods; Adjustment Refusal Letter; Sales Announcement Letter; Wedding Announcement Letter; Acknowledgement for the receipt of Goods; Complaint Acknowledgement Letter; Donation Acknowledgement Letter; Order Acknowledgement Letter; Payment Acknowledgement Letter; Personal Acknowledgment Letter; Resume Acknowledgement Letter; Retirement Acknowledgement Letter; Application Letter for any Position; Scholarship Application Letter; Business Information Request Letter; Business Sales Letter; Insurance Cancellation Letter; Wedding Cancelation Letter; Customer Complaint Letter; Product Complaint Letter; Balance Confirmation Letter; Meeting Confirmation Letter; Farewell Letter to a Co-worker; Farewell Letter to Employee; Goodbye Letter - Maternity Example; Best Friend Letter; Friendly Letter to Teacher; Fund Inquiry Letter; Inquiry Letter for Possible Job Openings; Maternity Leave Letter to Colleagues; Maternity Leave Letter to Employer; Romantic Love Letter; Short Love Letter; Persuasive Claim Letter; Persuasive Letter to Principal; Academic Petition letter; Petition Letter against a Person; Payment Request Letter; Vacation Request Letter; Personal Reference Letter; Professional Reference Letter; Credit Refusal Letter; Job Refusal Letter; Short Resignation Letter; Work Resignation Letter; Board Resolution Letter to Open a Bank Account; Resolution to Open Bank Account Retirement Letter (Formal); Retirement Letter (Informal); Recommendation Letter for Student; Recommendation Letter from Employer; Introductory Sales Letter; Sales Promotion Letter; Contract Termination Letter; Job Termination Letter; Business Thank You Letter for Recommendation; Personal Thank You Letter for Gift; Thank You Letter after Interview; Cover Letter for IT Job; Cover Letter for Prospective Job; Invitation letter to visit Canada for parents; Business Condolence Letter; Military Condolence Letter; Leave of Absence Letter to Employer; Get Well Letter - Cancer; Get Well Letter to Boss; Holiday Letter to Client; Holiday Letter to Soldiers; Customer Apology Letter; Personal Apology Letter.

LETTER FORMATS

Different types of letter writing follow certain formats which have been established over the years. Letter formats are applicable by and large to formal type of letters. Informal letters do not require a certain pattern of writing and can be written in number of ways. But for guidance purposes we have included few varieties

of informal ways of writing which can be termed as sorts of informal formats. These formats make the letter writing process a convenient one. (<https://targetstudy.com/letters/how-to-write-a-letter.htm>)

In other words, the different types of letters can be grossly classified under two main formats:

- 1- Formal letters format
- 2- Informal letters format

FORMAL LETTERS FORMAT

Formal letter writing format is inclusive of the four mentioned styles below:

1. Full Block Style
2. Semi-Block Style
3. Modified Block Style
4. Modified Semi-Block Style

SKELETON SCHEME OF FULL BLOCK STYLE

	<p style="text-align: center;">↓ 1-2 Inches Margin</p>	
	<p style="text-align: center;">LETTER HEAD (6 – 10 SPACES)</p> <p>DATE (1-4 Spaces) Recipient's Name Recipient's Address (2 Spaces) SALUTATION, ----- Salutation is followed by Comma or Colon (2 SPACES) Ref/Sub (2 SPACES) <u>Text Aligned Left, Text Aligned Left, Text Aligned Left</u> (Paragraphs – Not indented) (2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2 -3 SPACES)</p> <p>CLOSING, -----Closing followed by Comma (3-4 SPACES)</p> <p>SIGNATURE (2 SPACES) Enc (2 SPACES) CC (2 SPACES)</p>	
		<p style="text-align: center;">↑ 1-2 Inches Margin</p>

SKELETON SCHEME OF SEMI-BLOCK STYLE

	<p style="text-align: center;">↓</p> <p style="text-align: center;">1-2 Inches Margin</p>	
1-1.5 Inches Margin →	<p>LETTER HEAD (6 – 10 SPACES)</p> <p>DATE (2-4 Spaces)</p> <p>Recipients' Name Recipient's Address (2-3 SPACES)</p> <p>SALUTATION, ----- Salutation is followed by Comma or Colon (2 SPACES) Ref/Sub (2-3 SPACES)</p> <p><u>Paragraph Indented, Left, Text Aligned Left, Text Aligned Left</u> (2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2 -3 SPACES)</p> <p>CLOSING, ----- Closing followed by Comma (4 SPACES) SIGNATURE (2 SPACES) Enc (2 SPACES)</p> <p>CC (2 SPACES)</p>	← 1-1.5 Inches Margin

SKELETON SCHEME OF MODIFIED BLOCK STYLE

		↓ 1-2 Inches Margin	
	<p>LETTER HEAD (6 – 10 SPACES)</p> <p>DATE (2-4 Spaces)</p> <p>Recipients' Name</p> <p>Recipient's Address (2-3 SPACES)</p> <p>SALUTATION, ----- Salutation is followed by Comma or Colon (2 SPACES)</p> <p>Ref/Sub (2-3 SPACES)</p> <p><u>Paragraph not Indented, Left, Text Aligned Left, Text Aligned Left</u> (Paragraph not indented) (2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2 -3 SPACES)</p> <p>CLOSING, (followed by Comma) (4 SPACES)</p> <p style="text-align: right;">SIGNATURE (2 SPACES)</p> <p>Enc (2 SPACES)</p> <p>CC (2 SPACES)</p>		
		↑ 1-2 Inches Margin	

SKELETON SCHEME OF MODIFIED SEMI-BLOCK STYLE

	<p style="text-align: center;">1-2 Inches Margin</p> <p style="text-align: center;">↓</p>	
	<p style="text-align: center;">LETTER HEAD (6 – 10 SPACES)</p>	
→ 1-1.5 Inches Margin	<p style="text-align: right;">DATE (2-4 Spaces)</p> <p>Recipients' Name Recipient's Address (2-3 SPACES)</p> <p>SALUTATION, ----- Salutation is followed by Comma or Colon (2 SPACES) Ref/Sub (2-3 SPACES)</p> <p><u>Paragraph Indented to Left, Left, Text Aligned Left, Text Aligned Left</u> (Paragraph indented)</p> <p>(2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2-3 SPACES)</p> <p><u>Text Aligned Left, Text Aligned Left</u> (2 -3 SPACES)</p>	← 1-1.5 Inches Margin
	<p style="text-align: right;">CLOSING, (followed by Comma) (4 SPACES)</p>	
	<p style="text-align: right;">SIGNATURE (2 SPACES)</p> <p>Enc (2 SPACES) CC (2 SPACES)</p>	
	<p style="text-align: center;">↑ 1-2 Inches Margin</p>	

INFORMAL LETTERS FORMAT

Informal Letters Format is that which does not follow any particular format while writing. So, can it be considered that letters have either a Formal or Informal structure? Yes and No. Yes, because most of the letters are written with one or the other style in mind. No, because some letters can be written with partial observance of formal or informal styles. For example, an Address Change Letter is basically a Formal letter, however when it is written to a friend it becomes an informal letter as the motive of the letter doesn't require a style to be followed before it is written. Differentiating features can be that informal letters are personal in nature and length of the letter varies as per the information.

Two main Informal Letter Formats are to be retained.

Informal Letter Writing Format 1

DATE (can be placed
after Sender's Name
and Address)
(2-4 SPACES)
Sender's Name
Sender's Address
(2 SPACES)

Informal SALUTATION, ----- Salutation is followed by Comma or Colon
(2 SPACES)

Text Aligned Left OR Text Aligned Centre OR Text Aligned Right
(2-3 SPACES)

Text Aligned Left OR Text Aligned Centre OR Text Aligned Right
(2-3 SPACES)
Text Aligned Left OR Text Aligned Centre OR Text Aligned Right

(2 -3 SPACES)
CLOSING, ----- Closing followed by Comma

(4 SPACES)

SIGNATURE

or

Name of the Sender
(can be placed towards the right corner)
(2 SPACES)

Informal Letter Writing Format 2

DATE
(2-4 SPACES)

Informal SALUTATION, ----- Salutation is followed by Comma or Colon
(2 SPACES)

Text Aligned Left, Text Aligned Left, Text Aligned Left (Paragraphs – Not indented)
(2-3 SPACES)

Text Aligned Left, Text Aligned Left
(2-3 SPACES)
Text Aligned Left, Text Aligned Left

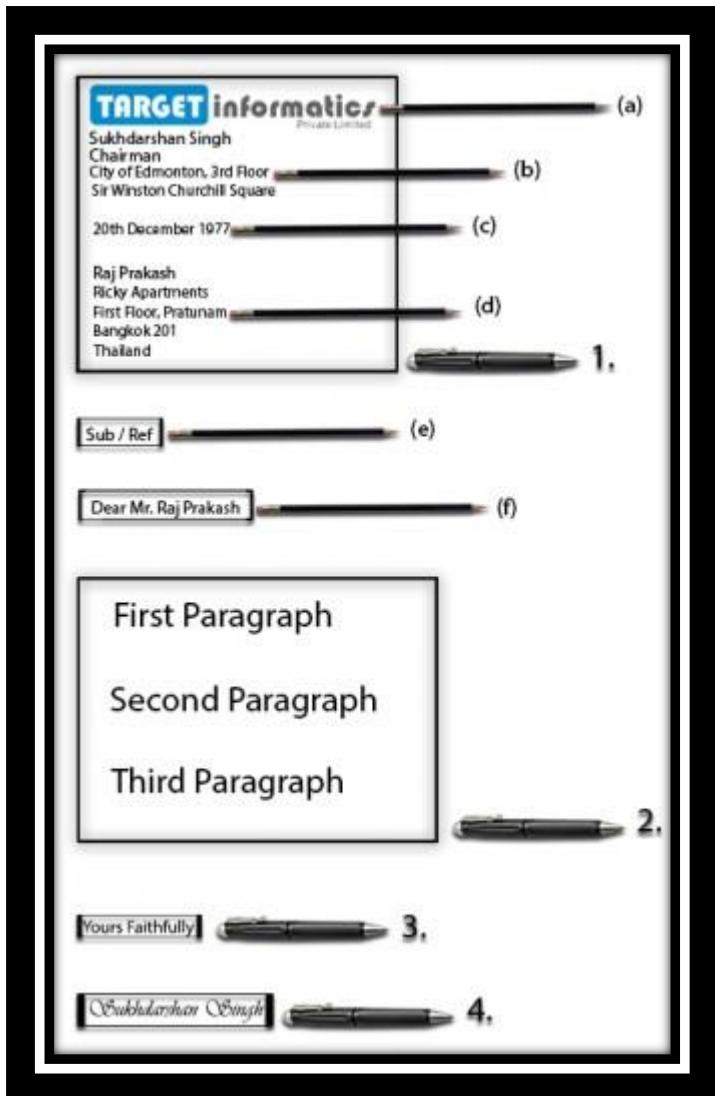
(2 -3 SPACES)

CLOSING,
Closing followed by Comma
(4 SPACES)
SIGNATURE
or
Name of the Sender

PARTS OF LETTER

A letter is made up of different parts and when they combine a letter becomes whole or complete. These parts can be called the “layout of letter” or “elements of letter” and you will find them common amongst all letters. Without these elements a letter wouldn’t be called a letter. These elements can also be called the basic structures of a letter. Generally it is considered that there are 5 main parts of a letter but all letters are not same and all letters follow one or the other format of letter writing. To conclude we can come up to a common ground of agreement as to which can be considered as the basic or main parts of a letter. This is based on the fact that without these parts it wouldn’t be called a letter in proper terms.

The Main or Basic Parts of a letter are:



- (a) Letter Head
- (b) Sender's Name and Address
- (c) Date
- (d) Receiver's Name and Address
- 1. HEADER
- (e) Sub or Re
- (f) Salutation
- 2. BODY
- 3. CLOSING
- 4. SIGNATURE

HEADER

The term 'Header' is adequately named, the reason being that it is "The head of the letter". The letter begins from the header. The term Header is not used in actual writing of the letter; it is meant to provide guidance towards letter writing. Header is composed of certain sub parts, all of which may not be used or required. Their use depends upon the type of letter. Thus a Header can comprise of just a single sub part or many.

Parts of Header

- a) Letter Head – Letter Head is simply the printed name and address of the organization from whom the letter is being sent. Its purpose is to show that the letter has been authorised by the organisation or is being authorised via its official. It is mostly used in informal letters where it is important to document the correspondence for future reference or any other purpose as and when required. Letter head may or may not be accompanied by a logo otherwise it will simply have a texted material with bold letters or coloured to make it appear different from the other parts of the letter.
- b) Sender's Name and Address – Sender's Name and Address means the person who is sending the letter. In other words, the writer of the letter. Sender's name and address maybe mentioned in the letter head in formal letters but it is not a common norm in informal letters.
- c) Date – The day the letter has been written has to be mentioned for reference and archival purposes. Date is an indicator of timely delivery and is also essential in determining a fault or delay.
- d) Receiver's Name and Address - Receiver's Name and Address means the person to whom he letter is being sent. In other words, the Recipient of the letter or the Receiver of the letter.
- e) Sub or Re – Sub stands for Subject and Re stands for Reference. Subject means the highlight of the letter or briefing line to introduce the motive of the letter. Re is a short form for the Latin phrase "in re" which means concerning or regarding.
- f) Salutation - Salutation is a word of greeting written to begin a letter. It is a type of courteous greeting like 'Hello' when we meet someone in our day to day lives. Dear is the most common form of salutation used in a letter.

BODY

The body of the letter is the focus point of the letter. It contains the most important information in the letter. This part of a letter requires creativity. The language of the letter can be formal, informal or a bit of both depending upon the type of the letter and the relationship of the writer and the recipient.

CLOSING

The term clearly states that the letter is about to end or is ending. Valedictions are used to end the letter. A valediction is the liturgical act of saying farewell. It is the opposite of salutation as it is used to 'Close the letter' whereas the salutation is used to 'Start the letter'. It is also known as 'Complimentary Close' or a 'Complimentary Gesture'. Just like we say 'Good bye' in our day to day social meetings when we leave someone's company, valediction is the same in letter writing.

SIGNATURE

Signature is like a broadcaster "signing off" while announcing the end of a radio or television programme. While Signature literally means the signature of the writer but it also means a sign seal, printed name of the writer. Signature shows that the letter has been indeed written by, prepared by or authorised by the writer. Signatures are generally part of formal correspondence and are as such used.

LETTER WRITING RULES

Letter writing etiquettes refer to 'Do's and Don'ts' followed whilst writing a letter. It is important to know that Formal Letters are the ones that have rules to be observed whilst writing. As such majority of these rules are applicable to only Formal type of Letters. Informal Letters don't have binding rules and as such they have few norms whilst writing (For more information on Formal and Informal visit the link - <http://letters.targetstudy.com/>)

These rules provide guidelines for writing various parts of the letter.

Letter Head: Rules for writing < style = "font-weight: bold">

- Letter Head comes pre-printed and is mostly used for official purposes
- If you don't have a letter head for whatever reason, you can create your own letter head graphically or typed
- Letter Head always comes at the top of the letter, it can be published on the right, left, centre of the letter
- Letter Head should not come after Receiver's name or address
- Letter Head never comes after Sender's Name or Address
- Letter Head is never placed after Receiver's Name and/or address
- Letter Head is never placed after Sub or Re
- Letterhead can be pre-printed, post printed, self-made or written
- Letterhead having a Logo or Design give a professional look however it is not mandatory

Sender's Name and Address: Rules for writing

- Sender's Name can be written on left, right or the centre of the letter
- It cannot be placed above the letter head
- You can skip the Sender's name if it has been provided in the letterhead or mentioned in the Closing of the letter
- **Sender's Address**
- Sender's Address may not be inclusive of Sender's Contact Details or if mentioned at the end of the letter
- Sender's Address can be written after the signature at the end of the letter

- If the sender's name is mentioned in the letter head then the sender's address will come after the date
- It will always come under the Sender's Name unless and until the Sender's name has been mentioned in the Letter Head or written at the end of the letter

Letter Date: Rules for writing

- Date can be written in DD/MM/YY format like 20th September 2011 or 20th Sep 2011 and also in MM/DD/YY format like July 1, 2011
- Date can be placed either *Left* or *Right* side of the letter, but not center
- Date can be placed after the letter *head*, after the receiver's *address* or sender's *address*
- Date should not be written after sender's *name* or receiver's *name*
- If the date is not written after the letter head then you can write the date after the Sender's Address

Receiver's Name and Address: Rules for writing

- Receiver's Name can be written on left, right or the center of the letter
- It should not be placed above the letter head

Receiver's Address

- Address can include Receiver's Contact Details like phone number, mobile number, pager or email, but not necessarily
- Receiver's Address will always go along with the Receiver's name to maintain continuity.

Letter Re or Sub: Rules for writing

- Reference is mostly used in business letters or where there is a need to highlight a matter otherwise not
- You cannot use both Re or Sub, either use Subject or Re
- Subject or Re can be typed in Bold or CAPITAL LETTERS
- Subject or Reference can be written after the Receiver's Address or after the salutation
- It has to be short and provide a short indication of the subject matter of the letter

Letter Salutation: Rules for writing

- Salutations are always followed by 'Name of the Recipient' or a 'Title of the Recipient' or both
For example: Dear Mr. Smith

Dear is the Salutation
 Mr. is 'Honorific Title'
 Smith is 'Last name of the Recipient'

- Salutations can be formal or informal
- A comma or a colon follows the salutation and name
- Salutation with name is always written beneath the subject or reference if present. If not then salutation is to be placed beneath Receiver's Name
- Salutation never comes before sender's name and neither before receiver's name
- Titles like Mr., Ms., Mrs. and Dr. Are to be used in abbreviated forms only. Others titles like Admiral, Captain, Dean, Governor, Imam, Judge, Professor, Rabbi, Senator and Sister can be spelled out.
- 'To Whom It May Concern' is used as salutation or in place of it when the recipient's name or title are not known

List of Salutations and their usage

Salutation	When to use
Dear Mr. Singh	When you are not well known to the Recipient
Dear Mr. and Mrs. Singh	When the Recipients are a Couple
Dear Mr. Miglani and Ms. Sharma	When the Recipients are Male and Female
Dear Darcy Smith Dear Jordan Taylor	When the gender of the Recipient isn't obvious, use full name (this happens with unisex names)
Dear Ms. Jane	When you are well known to the Recipient
Dear Hiring Manager Dear Human Resources Manager	When the name of the Recipient is not known but job title is known
Dear Madam	When the Recipient is Female and Name is not known
Dear Sir	When the Recipient is Male and Name is not known
Dear Sirs	When the Recipients are Male and Names are not known
My dear Father My dear Mother My dear Brother	When writing to blood relations
Dear Jai, My dear Ajay	When writing to friends or with whom you are intimate
To whom it may concern	When you are not sure who to address the letter

Letter BODY: Rules for writing

- Technically speaking the body of the letter lies between the salutation and the closing of the letter
- The body of the letter may have several paragraphs but 2-3 paragraphs are the norm of most of the letters. Long letters will obviously require more paragraphs
- There is no word limit for the text contained in the body, it depends upon the writer and the purpose of his letter
- Different paragraphs in the body of the letter should be evenly indented. If the paragraph has been aligned to left other paragraphs should also be aligned to the left

Letter CLOSING: Rules for writing

- Valedictions are always used before signature and never after it
- These are words which express esteem, regard or respect for the recipient
- The type of valediction used depends upon the formality or informality of the correspondence
- The first word of a valediction should be 'Capitalised' and end in a comma. For example
- Yours sincerely,

Closings used in Letter Writing

Closings most appropriate for Formal Letters	Closings most appropriate for Informal Letters
Awaiting your response	As usual
Best regards	As ever
Best wishes	All my love / All my love forever
Best wishes for your future	Always/Always and forever / Always and truly
Cheers	Always in my heart
Cordially/ Cordially yours	Always yours / Always your baby
Fond regards	Adoringly yours
Faithfully	Affectionately / Affectionately yours
Faithfully yours	Be well
Godspeed	Bye for now
God be with you	Catch ya later
In appreciation	Can't wait to see you again
In sympathy	Cheers

I look forward to hearing from you / I look forward to hearing from you soon/I look forward to your reply	Cordially / Cordially yours
I look forward to seeing you	Especially yours
I hope to receive news from you soon	Eternally Yours
I would appreciate your immediate attention to this matter	Fond regards
If you require any further information, feel free to contact me	Forever my love / Forever yours / Forever and always
Looking forward to seeing you again	Forgive me please
Kind regards	Goodbye
Kind thanks	Hoping to see you soon
Kind thoughts	Hug ya
Many thanks	Hugs and kisses
Once again, I apologise for any inconvenience	Hugs and pogo sticks!
Our sincerest apologies	Hugs, kisses and broken fingers
Please advise as necessary	I am forever yours
Please accept our sincere apologies	I'll be thinking of you
Please take action ASAP	I love you very, very much
Regards	I will love you always / I'll love you always
Respectfully	Kind wishes
Respectfully yours	Keep smiling
Seasons Best Wishes	Keep the faith
Sincerely / Sincerely yours	Kisses / Kisses for you
Should you need any further information, please do not hesitate to contact me	Kiss ya / Kiss you
Take care	Lots of love
Thanks / Thank you	Love you / Love ya / Luv ya
Thank you for your help	Love always / Love forever
Thank you for your time	Love always and forever / Loving you always and forever
Thank you for your consideration	Love you so much / Loving you always
Thank you for your kindness and consideration	Love and kisses / Love and many kisses / Love, hugs and kisses
Thank you for your assistance in this matter	Love and best wishes

Thank you for your recommendation	Love you now and forever
Thank you for your attention to the request	Love, peace, and chicken grease
Truly	Loving you with all my heart
We hope that we may continue to rely on your valued custom	Longing to see you again
We look forward to a successful working relationship in the future	Many thanks
Warm regards	Much love
Warm wishes	Missing you / Missing you already / Missing you every moment
Warmest Regards	My pleasure, always
Warmest greetings to all	My Best
Wishing you all the best of everything	My heart belongs to you always
Wishing you the best	One Love
With appreciation	Regards
With gratitude	Respectfully / Respectfully yours
With best wishes / With all the best wishes	Remembering us / Remembering us the way we were
With deepest sympathy	Patiently yours
With sympathy	See you soon (just not too soon)
With sincere thanks	Sending you all my love
Yours cordially	Soon to be your wife
Yours faithfully	Sweet Kisses
Yours humbly	Still thinking of you
Yours respectfully	Thanks
Yours sincerely	Take care
Yours truly	Thank you for caring
Your help is greatly appreciated	Thanks again for yesterday
	Thanks for understanding
	Thinking of you
	Unabashedly yours
	Unconditionally yours
	Wanting you more
	With affection

	With appreciation
	With all my love/ With hope and love
	With love / With purest love
	With love and kisses
	With love and anticipation / With love and expectation
	Written hopefully
	Xoxo
	Your / Yours
	Your darling
	Your endless love / Your devoted lover
	Your loving / Your love always
	Your eternal soul mate
	Your wife always
	Your hubby / Your faithful hubby
	"Your girl" always
	Yours always / Yours and only yours
	You have all my love / You know I love you

While it is true that many closings are most appropriate for either formal or informal letters but at the same time the usage of such depends on case to case basis. Sometimes formal letters have informal language and because of that informal closing maybe used. Where informal letters are concerned it is not much of a concern but when writing formal letters it is necessary to know the most appropriate usage to have utmost professionalism in your work. Many closings are apt for both the types of letters. For example 'Respectfully' can be used for both types of letters.

Within these closings are certain closings whose usage a letter writer should know

- Best Regards, Cordially and Yours Respectfully – These are the most appropriate when you are somewhat known to the recipient. By somewhat known means that you may have met the person few times, talked on phone or have corresponded through email or paper letter
- Sincerely, Regards, Yours Truly and Yours Sincerely - These are the most conventional closings and can be used safely or when you are not sure which closing to use
- Warm Regards, Yours Faithfully, Best Wishes, With Appreciation - These are the most appropriate when you are well known to the recipient either personally or correspondence wise

SIGNATURE: Rules for writing

- Where signature is not required, the name of the writer has to be written

- Signatures can be handwritten or electronically signed
- Signatures can be written either on the left side or the right side
- Signatures generally have Typed Name of the writer under it

Abbreviations Used in Letter Writing

The following abbreviations can and are used in letter writing

ASAP	As Soon As Possible (when an early action is required)
CC	Carbon Copy (when copy/copies of letter are sent to more than one person this abbreviation is used)
Enc.	Enclosure (when other papers are attached or included with the letter)
PP	Per Procurationem (A Latin phrase meaning that you are signing the letter on somebody else's behalf; if they are not there to sign it themselves, etc.)
PS	Postscript (when you want to add something after you've finished and signed it)
PTO (informal)	Please Turn Over (to make sure that the other person knows the letter continues on the other side of the page)
RSVP	Repondez S'il Vous Plait (A French term for Please Reply)

APPLICATION TASKS

Task 1: Write an Acknowledgements Letter to the Head of the Department of English for allowing you to register after formal Deadline.

Task 2: Reply to your best friend's invitation to visit touristic sites at his hometown of Man this summer.

ANNEXES

Further tricks, differentiations between US and UK letter writing, and samples of formal and friendly letters are provided below by Zuzana Morhacova and Ustav Gudzich Jazykov.

Informal Letters /Friendly Letter Writing

This type of **personal writing** is represented by personal correspondence, thank you letters, letters of congratulation or condolences. All of these can be printed or handwritten.

Formatting of a personal letter is similar to business one, but the differences are in style and punctuation.

1. **The heading** in the upper right corner may consist of an address and date. We do not use punctuation at the end of the heading lines.
2. **The salutation** placed at the left-hand margin is rather friendly and informal. We do use comma

here, e.g. Dear Gran,

Beloved Mum,

Dearest Susie,

3. **The body** may consist of one or more paragraphs, dealing with personal topics.

4. **The complimentary close** is followed with a comma:

e.g. Love, Jane

Sincerely yours, Tom

Yours, Alan

5. **Signature** is written below the complimentary close.

Sample Friendly Letter

18. 8. 2005

Dear Catherine,

Hi! I am sorry it took me so long to write.

I have been really busy with work. You know how it goes. How are things with you?

Do you start school soon? Summer goes too fast! The only reason I want school to start is so that it will finish. I'm ready for College.

I miss you! I loved Europe and I was so sad to have to come back to the U.S.A. I loved meeting all the people, especially you, and learning about real culture.

The U.S. just doesn't appreciate beauty the way Europe does. I am not going to live in the U.S. after college. I think I want to live in Spain.

How is the building of the Bible College coming? We all had such a wonderful time timesworking + playing with all of you. I wish I were there now.

I hope all is well with you. Send your family my love. I don't have my pictures back yet but I will soon so I will mail you some then.

Love,

Kristina

Write back soon!

Business Letters/Formal Letter Writing

Business correspondence should get across the message in a direct, clear and natural way. In contrast to informal writing, one should avoid using slang and casual language, clichés, shortforms and abbreviations. The writer should avoid overly formal and rigid language too. The letter should be logically structured and organized. The layout of a formal letter follows basically the same order.

1. The heading should include a street address, city, state, ZIP code and the date. Your address should be at the top of the letter or in the right-hand corner. The house number goes first, then street. Do not mention your name. The date is usually on the right below sender's address.

U.S.: 8.20.2011

U.K.: 20.8.2011 (20th August 2011)

Other ways: August 20th 2011

20 August 2011

August 20, 2011

Avoid writing 2/5/2011 (means 2nd May in the U.K. and 5th Feb. in the U.S.)

2. The inside (receiver's) name and address are written on the left and may be in a blockform. Always write a proper title before the name (Mr. or Ms.). If you use a title after a person's name, do not use one before the name (Ken Hovind, M.D. or Mr. Ken Hovind).

3. The attention line and salutation: You can include the receiver's name and position in an attention line (For the attention of the PR Manager), below which you can continue with salutation. Dear Sir/Dear Madam; Dear Sir or Madam; Dear Sirs (U.K.); Dear Gentlemen (U.S.) are used when you do not know the name or sex of the person you are writing to. If you do know the name, use:

U.S. : Dear Mr. Green,

Dear Ms. Green,

Dear Dr. Green,

U.K. : Dear Mr Green,

Dear Ms Green,

Dear Dr Green,

English usage places no fullstop after Mr, Ms, Dr Both. Yet, English and American both use a comma after the greeting. If a letter is intended for more than one person, use plural form:

Dear Professors Hovind and Green,

Dear Professor Hovind and Professor Green,

4. The body of the letter may be indented or blocked. It is usual to use block form and leave a line space between paragraphs in the body. In any case, be consistent with the style you choose.

5. Complimentary close is the letter-ending. It depends on salutation. If you start with Dear Sir or Madam etc., finish with Yours faithfully. If you begin with a person's name (Dear Dr Green) close with

Yours sincerely, or Sincerely yours,

or

Sincerely yours,

The comma after complimentary close is optional.

U.S.: Yours truly, Truly yours, Sincerely, Best regards

U.K.: Best wishes, Kind regards

Old-fashioned phrases to be avoided: Respectfully yours, We remain yours faithfully (to be avoided).

The signature is below complimentary close, usually in black or blue ink and above your typed name.
Do not include your title in written signature, use it only after your typed name below the signature:

(signature)

Ken Hovind
Sales Manager

Sample Formal Letter

Novomeského 1
Bratislava 999 99
Slovak Republic

11.2.2011

Healthcare People Management Association (HPMA)
HPMA Head Office
77 Mansfield Park
Richmond
Surrey TW9 1PL

Dear Sir,

I am an Associate Professor of Paediatrics at Comenius University in Bratislava, Slovakia. I plan to apply for an internship at your association.

Would you please send me a copy of the HPMA catalogue, information on financial aid and housing, and materials about your HPMA Internship Programme?

Thank you for your time and assistance in this matter.

Yours faithfully,

(signature)

xxxxxxxxxxxx

References

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