

## Guide to Basic Business Letters

### The Start and the Finish

	Salutation	Complimentary close
UK	Dear Sir or Madam, Dear Sir/Madam Dear Ms Heavenknows Dear Margaret	Yours sincerely, Yours faithfully Yours sincerely, Kind regards Best regards, Kind regards, Best wishes
USA	(Ladies and) Gentlemen: To whom it may concern: Dear Ms Grey: Dear Alf:	Sincerely, Very truly yours Sincerely Sincerely, Yours truly Regards

### The Reference

With reference to      your advertisement in the Times, ...  
                                  your letter of 23rd March, ...  
                                  your phone call today, ...  
 Thank you for your letter of March 5th.

### The Reason for Writing

we are writing to      enquire about  
                                  confirm  
                                  apologize for

### Requesting

We would be grateful if you could  
 Could you possibly?

### Agreeing to Requests

We would be delighted to

### Giving Bad News

Unfortunately  
 We are afraid that

### Enclosing Documents

We are enclosing  
 Please find enclosed  
 Enclosed you will find

### Closing Remarks

Thank you for your help.  
 Please do not hesitate to contact us again      if we can help in any way.  
    if there are any problems.  
    if you have any questions.

### Reference to Future Contact

We look forward to      hearing from you soon.  
                                  meeting you next Tuesday.  
                                  seeing you next Thursday.

(adopted from: [http://esl.about.com/cs/onthethejobenglish/a/a\\_basbletter.htm](http://esl.about.com/cs/onthethejobenglish/a/a_basbletter.htm) 13.07.2010)