



# Writing Business Letters

Written communication requires a lot of stock-taking and careful consideration, especially when you're writing something formal such as a business letter. A business letter is the formal communication between companies, stakeholders, clients, and employees and can take numerous forms such as offer letters, letters of inquiry, notices, cover letters, order letters, etc. While many companies are now resorting to email messages and consider them equally binding and official, most formal communication between various companies and institutions still takes place through business letters. That said, business letters can be emailed too, as a scanned attachment with the email to keep the formatting intact, as the difference between a formal email and a business letter is that of the format. Given below are some important aspects to consider when writing a business letter.

## Format

The standard layout/format for writing a business letter is called the *Block Format*. In the Block Format, all text is left aligned with single-spacing between lines and double-spacing and four lines' gap between different paragraphs or sections of the letter, which make it easier to read.

Since a business letter is strictly formal in nature and purpose, the preferred font style is something that's basic, without any frills etc., so the safest font style to use would be Times New Roman or Calibri (12 font size); Arial may also be used, depending on the level of formality established between the sender and the recipient (for instance, you have communicated with the recipient in the past and know that Arial would be acceptable).



## Sections of a Business Letter

### Opening

The opening section of a business letter has three parts (in the same order): the sender's mailing address; the date; and the recipient's name, company, and address. The mailing address of the sender should be complete and accurate and should only contain the address, not the title or name of the sender. Likewise, the complete date needs to be mentioned on a business letter, with the format for the date being the one followed in the recipient's country.

For example, if you're sending a business letter to a company located in the U.S, then the date should be formatted as follows:

**[Month/Day/Year]**

**March 5, 2020**

For countries that follow the date in the Day/Month/Year format:

**5 March 2020**

Similarly, if you're corresponding with an international recipient, the name of their country needs to be mentioned in uppercase on the last line (before the double-spaced salutation) of the recipient's address [Refer to the sample provided at the end of the handout].

In addition, it must be noted that many companies send business letters with letterheads printed at the top. If you're typing a letter on a letterhead, the letterhead will contain the sender's mailing address (street address, city, zip code, and country in uppercase letters, in case of international correspondence). If you're not using a letterhead, simply use the above formatting.



## Greeting and Body Paragraphs

The most widely accepted greeting in a business letter is ‘Dear’, which is followed by the title of the recipient, their last name, and a colon [:], contrary to the usual comma used in the same place in other types of written communication such as an email or an informal letter. While it is advisable to go the extra mile and find out the title (Ms, Mr, Mrs., Dr., etc) of your recipient, you can also use their full name. Remember, however, that if you address them in the body of your letter, use only their last name. You may use ‘To Whom It May Concern’ but only as a last resort and only if you have made every effort to locate their name but have still been unable to.

For example:

**Dear Jane Doe:** (If you’re unsure whether the recipient uses Ms. Or Mrs.)

**To Whom It May Concern:** (If the name is unknown)

Since a business letter is not personal correspondence, it needs to be written in a clear and succinct style, with the purpose of the letter in the foreground at all times. Nonetheless, this demand for specificity and focus should not affect the tone and style of the letter. Choppy sentences resulting from deliberate overuse of brevity do more harm than good. At their worst, they can make your writing look constricted and rude.

Consider the following examples:

**Choppy and blunt:** *Through Chad Johnson, I came to know that you need an accountant for your business. I take my job very professionally and was able to assist Chad with his own firm successfully*

**Rephrased:** *I understand from our mutual acquaintance, Chad Johnson, that you are looking to retain an accountant to assist you in the sale of your business. I would like the opportunity to show you how Harrington & Co. was able to help Mr. Johnson successfully sell his business earlier this year.*



On the other hand, beating about the bush with unnecessary details or using creative expressions for something so impersonal can be disastrous as well. It is already understood that the purpose of a business letter is not to make leisurely inquiries, but to get directly to the point and state the response required of the reader. In this case, employing good judgement to decide when to add enough details for clarity and appropriacy, and when to hold back is by far more useful than using the art of concision just for the sake of it.

Consider the following examples:

**Wordy, with irrelevant details:** *While we understand that the consignment was delayed because of the unavailability of vehicles owing to curfew the past few weeks, it is imperative that we continue to meet the demand and market expectations in unpredictable times like these. All great companies make logistical errors sometimes; nonetheless, decisions for betterment are always a priority, which is why we must discontinue transactions with your company. We deeply regret not being able to continue our mutually beneficial partnership any further.*

**Rephrased:** *While we understand that the consignment was delayed due to logistical issues, we have had to make the difficult decision of discontinuing transactions with you. We are deeply apologetic for any inconvenience.*

The first body paragraph of a business letter is a brief yet friendly, opening with the sender's introduction, and transitioning naturally towards the main purpose of the letter.

The second paragraph should be used to present any reasons or arguments that need to be made to justify the purpose of the letter.

Finally, the closing paragraph should reiterate the main purpose of the letter and request for action – if one is needed – highlighting the reader's part/role in this transaction.



## Closing

The closing of a business letter is, like the rest of the letter, formally polite and short. While ‘Sincerely’, and ‘Best Regards’ are top choices, ‘Cordially’ may also be used to give a more personal touch to the letter.

Next, leave four lines’ space and add the sender’s full name (in the next line) to be followed by their designation, and the company’s title.

If there are any documents or attachments accompanying the business letter, skip yet another four lines, mention ‘Enclosures:’ like so, and list your documents after the colon.

[Refer to the sample provided below for examples]



July 25, 2020

2 Lines

Harrington & Co.  
8900 Main Faisal Avenue, office 407  
Karachi, 75003  
PAKISTAN

2 Lines

Dr. Alex Simpson  
Sky Inc.  
3400 Onesite Parker Avenue  
Denver, CO 80016

1 Line

Dear Dr. Simpson:

1 Line

I understand from our mutual acquaintance, Chad Johnson, that you are looking to retain an accountant to assist you in the sale of your business. I would like the opportunity to show you how Harrington & Co. was able to help Mr. Johnson successfully sell his business earlier this year.

1 Line

As you'll see on our website, my associates and I have extensive experience in financial accounting, internal audits, and tax compliance. For the past several years, we have specialized in business evaluation and transition services for sellers. We enjoy working closely with clients throughout the sale process to ensure a smooth transition. As our clients can attest, our various pre-sale price improvement strategies can significantly optimize a business's sale price.

1 Line

Should you be thinking of purchasing another business, please note that we also offer business acquisition services. For your convenience, I have enclosed additional information describing Harrington & Co's full range of services.

To set up an appointment to discuss your specific needs, please contact me at 303-449-0037. I know how busy you are, so I will give you a call on Tuesday to follow up if I haven't heard from you.

1 Line

Best Regards,

4 Lines

Greg Parker

4 Lines

Enclosures: Report