International Rescue Committee
Public Administration Program

Business Memo Writing

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Preface

This "Business Memo Writing" manual is one part of the Administrative Writing course offered by the International Rescue Committee's Public Administration Program (IRC/PA). In this manual, readers will find two types of business letters: 1) an "informal memo", which is used among the employees of one organization and 2) a "formal memo", which is used between two different organizations.

The manual aims to familiarize its readers, many of whom are students of administration, with the types of business letters that are used in and outside of an office.

The three formats of letters - Full Block Style, Modified Block Style, and Indented Style - are also discussed, along with an example of each.

As it is important for an administrator or a secretary to build good will when giving replies to requests, an explanation of request letters and replies to requests is also included.

In addition, exercises and case studies regarding each topic are provided so that students will be able to do them after reading and discussing each topic. These exercises will give readers an opportunity to practice what they read in the manual.

Lastly, a seven-page appendix is attached to the manual, which presents the reader with detailed information about the parts of a formal letter and the way they are to be written.

Ahmad Saadat
IRC's Public Administration Program: A Brief Introduction

Since the signing of the Geneva Accords in April 1988, many of the NGOs working with Afghan refugees in Pakistan have initiated programs geared to facilitate the process of repatriation and rehabilitation. Inherent in the design of such programs is the desire to bring Afghans increasingly into the roles of administrators, managers and decision makers. Over one-and-a-half decades of fighting have taken a devastating toll not only on Afghanistan’s infrastructures, but also on its corps of leaders and managers. By some estimates, as many as 90 percent of Afghanistan’s intellectuals have migrated or been killed in the war. Accordingly, the International Rescue Committee (IRC) established the Public Administration Program (PA) in August 1988 to provide training for Afghans in participatory management and decision-making techniques as well as in the management and operation of an efficient office.

IRC’s Public Administration Program (IRC/PA) offers two types of classes: semester classes and intensive classes. Semester classes, which are two-and-a-half months in duration, are for twelfth-grade graduates, while the four to ten-day intensive classes are intended for those who are already working for NGOs, but who need to acquire skills to perform their jobs more effectively or to take on more responsibilities.

To date, IRC/PA has trained approximately 5,500 students in semester classes and 1,000 staff from more than 100 NGOs in intensive classes.
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THE BUSINESS MEMORANDUM

MEMORANDUMS are used for many of the same purposes for which business letters are used: to request information; to send information; to send documents, contracts, or other materials; and to report on various business transactions.

Definition:

For written messages going from one part of the office to another or to a branch office, the memorandum is an effective form of brief written communication. In other words, a memorandum is correspondence between employees in an organization. These messages are also called memo and sometimes are called Interoffice memorandum or Informal memo.

Points to be considered in writing a memorandum:

As in all business correspondence, interoffice memorandums should be courteous, efficient, clear and accurate.

You can prepare them on the typewriter, computer or you can use a pre-printed form.

In memos the good writer uses only enough words to convey the message.

- Use as few words as possible;
- Use the same form on every memo;

Organizing a memo:

Before organizing an interoffice memo, or memorandum, you have first to know how many parts does it have? Let's discuss this question. There are three parts in a memorandum: 1- Heading; 2- Guide Words; and 3- Body Of The Memo.

1- Heading:

In an interoffice memo, the heading is either Memo or Memorandum which is written in the middle of the top of the page after giving from two to five line spaces from the top margin. It depends on how long is your memo. If you think that your memo will take one complete page than you have to give two line space top margin and if it takes less then one page then you will give about five or even more then five line space top margin. The reason you are giving some times two line spaces and sometimes five is to organize your memo in such away that should look organized and beautiful.
2- Guide words:

To make the work easy, most organizations and business people use printed memorandum forms in which includes the word memorandum and the guide words (To, From, Date, and Subject).

TO

The writer generally includes a courtesy title before the addressee's name.

If, many people are to receive the memorandum—for example, one that is addressed to eight department managers—the words See Distribution list are typed on the To line. Then, at the bottom of the memorandum, the complete distribution list is typed. In such cases, each individual's department or division is often shown after his or her name.

When a memorandum lists only one name on the To line, carbon copy (CC) notations may be typed under the recipient's name when one or tow additional people are involved.

Example:

To: Mr. Hakim Khan
cc: Rahim, and Khalid

However, when many people are to receive carbon copies of the memorandum or when there is insufficient space on the form below the addressee's name, the carbon copy notation or see distribution list is typed under the typist's initials (as it is for a business letter).

Example:

KH/M ------ (Suppose it is the typist's initials)

cc: Mr. Abdullah, Mr. Besimillah Khan, Mr. Char Gul Azakhil, Mr. Farooq Pamiri, Mahmood

Or: KH/M ------ (typist's initials)

See distribution list:
Mr. Abdullah
Mr. Besimillah Khan
Mr. Char Gul Azakhil
Mr. Farooq Pamiri
Mr. Mahmood
Miss. Fouzia
From

The From line simply lists the name of the writer, and no courtesy title is used. Remember that a courtesy title is used for the recipient.

Date

The date of the memo must always be included. All commercial correspondence must be dated since the order of correspondence may become vital at a later date. The letter is typed in month/day/year sequence. The month is always spelled out in full. Avoid any type of abbreviation (Nov. 9, 1992 or 11/9/92 as you would do with a business letter.

Subject:

The Subject line identifies the purpose of the memorandum. It should include only the main topic that you are going to write in detail in the body of the memo.

3- The Body Of The Memo:

It is the most important part of any business memo, which contains the message from the writer to the addressee. The message, of course, the reason why the letter is written in the first place. If that message is so poorly written or so poorly organized that it does not accomplish its purpose, the memo is a failure.

A writer may observe all the correct forms for writing business memos, but if the body of the memo is ineffective, the entire letter is ineffective. The body of the memo deserves special attention. If there is a reason for writing the memo, there is a reason for making it an effective one.

Effective business memos are not difficult to write if the writer is careful to follow some basic impression in the recipient's mind. A business memo should be accurate in its information, in its use of style, and in the arrangement of its components. It should be courteous, friendly, and sincere. A business memo should be clear and complete but as brief as possible.

As in the beginning of the memo you have not to use introductory paragraph also you have not to use closing one at its end. Therefore, there is no signature at the bottom of memo but you may sign in the line of From, in front of your name.

A point to be remembered that you should start your memo with a polite expression such as would you please, could you please, I would like to, or please, and etc. and end it with polite expression "Thanks".
Please see the sample of a memo and the way how it is written and organized.

MEMORANDUM

To: Mr. Yunus Khan
From: Sadat
Date: April 20, 1993
Subject: Appointment of storekeeper

I would like you to come to my office on Thursday, 2 August at 10 a.m. to meet our new storekeeper.

He will commence work on Wednesday 1st August and his first few days will be spent visiting different departments of the organization.

I hope you will give him every possible assistance as he commences his new job.

(No need of signature on memos.)

Do not use introductory or closing paragraphs as you would in outside correspondence. Do not use a salutation or complementary closing.
Case studies on memorandum

1. Write a Memo to your Director informing him that you will be out of the office on a field visit for one week.

2. Write a Memo to your office Manager asking him to order some stationery for your department.

3. Write a Memo to your Director informing him of a training course you would like some of your staff to attend.

4. Write a Memo to your Senior Director asking him to have all your project cars serviced etc.

5. Write a Memo to your accountant informing him of the bank account No. which you have opened.

6. Write a Memo to your director informing him that you want to take an intensive course so that the fee be paid by your organization.

7. Use only the guide words (To, From, Subject, and Date) for this memorandum. You are in charge of preparing and overseeing the production of the annual report for IRC/Public Administration Program, IRC/PA. You are writing the memo to go with a preliminary draft of the report, which you are enclosing. The draft is being submitted to various division heads for their approval before the final version is typed. Request that each recipient return the draft with any suggested changes no later than three days form the current date. (Use a specific date in the memorandum). Send the memo to Obaidullah computer section, Shah Wali management section, Seddiqui typing section and Dan. the coordinator of the program. Remember to put the names on the distribution list in alphabetical order.

Note: The report contains activities of the aforementioned sections and it needs also comments by the coordinator of the PA.
THE BUSINESS LETTER

To make business correspondence as effective and productive as possible, one must know and follow the conventional, established forms for each type of correspondence. Since the business letter is the most frequently used business communication, you should be familiar with the main parts of such a letter:

1. **The heading**, which includes the name of the firm, its address, and the date. Most companies use stationery with printed letterheads, however, the date line, and important part of the heading, must be added to the letterhead to make the heading complete.

2. **The inside address**, which includes the name, title, and complete address of the person to whom the letter is sent.

3. **The salutation**, which is a greeting to the addressee.

4. **The body of the letter**, which may vary in length from a few sentences to several pages.

5. **The closing**.

6. **The signature**, which usually includes the job title of the writer.

7. **Special notations**, which include references to any relevant information: the names of any persons who are to receive copies of the letter, and enclosure notation if additional material is sent with the letter, the initials of the secretary who typed the letter, and so on. (Please, see Appendix I for details of the mentioned terms).

Let's now see the two examples of the business letter which are written on the headed note paper.
The Business Letter

HEADED NOTE PAPER
(with the name of the organization, address and telephone number)

IRC Development Center for Afghan G.P.O. 504 Peshawar, Pakistan

REFERENCES (not necessary) but useful for filing)
Ref:- AB/3/89

DATE (when the letter is written)
24 August 1989

ADDRESSEE (name and address of person you are writing to)
Mr. Habib Rahman
Save the Children
39D Jamal-uddin Afghani Road
University Town
Peshawar

SALUTATION (Dear ___)
Dear Mr. Rahman

SUBJECT (of the letter)
Interviews for job of Senior Accountant

BODY OF LETTER
(main information of the letter divided into paragraph)
I would like you to attend an interview at this office on Monday 28 August, 1989 at 10 a.m.

Please contact us if this time is not suitable for you. I look forward to seeing you soon.

COMPLIMENTARY CLOSE
Dear Sir - Yours faithfully
Dear Mr. R- Yours sincerely

SIGNATURE
Yours sincerely;
Abdul Wall
Project Manager
DATE (when the letter is written)
20 July 1987

INSIDE ADDRESS (name and address of person you are writing to)
Mr. Siddiqui
Save the Children
39D Jamaluddin Afghan Road
University Town
Peshawar

SALUTATION (Dear ______)
Dear Mr. Siddiqui:

SUBJECT: (of the letter)
Not always necessary
Subject: Interviews for job of Senior Accountant

BODY OF LETTER (main information of the letter divided into paragraphs)
Thank you for your letter of 15 July enquiring about the vacancy for Senior Accountant.
I would like you to attend an interview at this office on Thursday 25 July, 1987 at 10 am.
Please contact us if this time is not suitable for you.
I look forward to seeing you soon.

CLOSING
Yours sincerely,

SIGNATURE
Abdul Wali

SENDER'S NAME
Project Officer
Case studies on practicing inside Addresses and Greetings

Using the information below, write the inside addresses and greetings for business letters.

1. Karachi, Pakistan, Manager Afghan Aid Mr. Allan Baker, 5 Jamal Road
2. 305 Aiken Avenue Carlow College, Biology Department
   Dr. Robyn Bantel Pittsburgh, PA 1523
3. University Town, I. R. C., Peshawar, Pakistan
   100 S. A. Q Road

Case studies on letter writing

1. Your organization held a seminar last week and one of your guest speakers was a visitor from England. Write a letter thanking him for his contribution. His name is Peter Lawford.

1. Write a letter to Mr. Temor the administrator of Health Education Program (HEP) of IRC to give you information about the next training program that HEP is going to offer it.
Study the two examples of business letters that follow. The first is on letterhead stationery and is written in behalf of the firm for which the writer works. The second is a business letter that is written for the correspondent's personal business. She has supplied her own heading to provide the information that would be given in a printed letterhead.

1. This letter is written on letterhead stationary

R  
Hotel Radcliffe  
1600 Avenue of the Americas  
New York, New York 10019  

Dear Mrs. Lindstrom:

As you requested, I am enclosing our schedule of rates for delegates to your national convention. Please note the information on page two about the special rates for groups of ten or more. These rates will be in effect for members of your organization.

A number of the important sessions for your convention will be held in the facilities of our hotel. Hotel Radcliffe is centrally located for all of the other meeting places that have been selected by the Business Education Teachers of America. Hotel Radcliffe is in the heart of New York City, convenient to the major shopping areas, theaters, and many fine restaurants--including our own famous Greenhouse Room.

I look forward to receiving your reservations, but please remember that early reservations are advised. We are only a limited amount of space available.

Sincerely yours,

Edward Burton  
Reservation Manager
This letter is written on a piece of blank paper.

Mr. Harold Rossi
Calamari and Anderson Realtors
24 East 88th Street
New York, New York 10028

Dear Mr. Rossi:

I am interested in the residential properties, located in long Island, northern New Jersey, and southern Connecticut, that you advertised in the New York Times on Sunday. Please send me the brochure, mentioned in the advertisement, which describes these properties in detail.

I am particularly interested in finding a three-bedroom home that is within one hour's commuting distance from midtown Manhattan.

Very truly yours;

Maria A. Lopes
Some more exercises on letter writing

1. Write a letter to "Afghan Refugees Aid Organization" GPO 446, 12 Circular Road, University Town, Peshawar and asking it for introductory information of their organization, a copy of their annual report, graphs and tables, and other materials that might be useful to you for your report writing in future.

Please explain why you want them.

2. Write a letter to Professor Iqbal Rehman. He is the Chairman of the Afghan Media at University Road in Peshawar.

You met him for the first time last week.

In your letter:

1. Say something about your meeting last week.
2. Invite him to attend the next monthly ACBAR General Assembly meeting.
3. The meeting will be at Dean's Hotel.
4. The date of the meeting is Thursday, October 24, 1992.
5. Also ask him to speak at this meeting at 10:00 a.m. on the subject of training the community to detect mines.
6. Ask him to let you know if he can give this lecture.
7. Thank him.
BUSINESS LETTER FORMATS:

If you work for a company, you should check to see if it has a policy about the format for business letter. Many do. Most companies use one of the three styles;

1. **Full block**, the most formal style, all parts of the letter, including the first lines of paragraphs, are flush with the left margin.

2. **Modified-block style**, the heading and the complimentary close are moved to the right.

3. **Indented**, the heading and the closing are moved to the right and indentation is used in the first line of each paragraph. This style is the least formal, the most like a personal letter. By the large, businesses or officials use the modified block, whereas individual use the indented format.

Please look at the three business letter formats.
MIRACLE MILE COMMUNITY LEAGUE  
1992 South Cochcron Avenue Los Angeles, CA 90036

February 1, 1982

Dr. Nathan T. Swift  
Community Health Center  
1101 Figueroa Street  
Los Angeles, CA 90027

Dear Dr. Swift:

We have completed our evaluation of the nutrition education program being conducted by your organization. While the results are encouraging, some aspects of the program might be modified. Awareness training for the staff, a few schedule changes, and greater involvement of the parents could significantly improve the results of the program.

We have prepared a study outlining the problems as we see them and our recommendations for improving the program. Angel Chavez, our Vice President for Management Development, has agreed to work with you, if you would like his assistance.

We look forward to hearing from you soon.

Sincerely,

Dorothy Muir  
Chairman, Advisory Committee

DM/ew

NOTATION
CLAIM AND ADJUSTMENT LETTER

Mr. Norman Huckley
Huckley Electronics, Inc.
235 Central Avenue
Chicago, IL 60637

Dear Mr. Huckley:

A week ago today I bought a 19" Supersonic color television set from you, model number 0300-B, serial number 0137-8112-77. All week the set has worked perfectly, but when I turned it on today, nothing happened. The trouble is not with the electrical outlet, which I checked by plugging in another appliance.

I would like you to examine the set here in my apartment, and either repair it free of charge or replace it with another 19" Supersonic. My telephone number is 68904140, and you can call me any day from noon to 5:00 p.m.

Sincerely

Thomas McNally
APPLICATION LETTER

1830 Lexington Avenue
Louisville, KY 40227
June 8, 1981

Mr. Aaron Navik
Personnel Manager
Echo Electronics
627 East 3rd Street
Louisville, KY 40223

Dear Mr. Navik:

Please consider me for the position of Assistant Director of Employee Benefits in the Personnel Division of Echo Electronics. I was an administrative intern with Echo last summer and, now that I have graduated from the University of Louisville, I would like to join your company.

As you can see from the attached resume, my major was Business Administration with special emphasis in personnel management. Whenever possible, I have looked for jobs and campus activities that would give me experience in dealing with people. As an assistant in the Admissions Office, I dealt with students, parents, alumni, and faculty. The position required both a knowledge of university regulations and sympathy for other people.

As an intern with Echo, I learned about the management of a company at first hand and gained a firmer grasp of the contribution personnel management makes to the overall objectives of the company. Participants in the intern program were required to write a paper analyzing the company where we were placed. If you are interested, I will be happy to send you a copy of my paper.

I would very much like to put my interests and my training to work for Echo Electronics, and I am available for an interview at your convenience.

Sincerely,

Dian Bellows
Case studies on business letter formats

1. Write a full block style letter to Mr. Amin, the Director of Afghan Aid, 42 Sayed Jamaluddin Road, University Town, Peshawar, Pakistan, informing him to introduce some of his staff to your Administrative Writing Work Shop.

Assume that the said organization does not understand anything about your program.

In your letter:

1. Tell which kind of course you offer.
2. What will be the duration.
3. Which topics will be focussed in the Work Shop.
4. What will be the fee.
5. Mention the time. (From.........to...........).

2. Write an indented letter to the manager of "the Public Administration Program of IRC" GPO 446, Sayed Jamaluddin Afghani Road, University Town, Peshawar requesting him to provide you scholarship in management class. Please state that you are a poor person or a disabled of Afghan war. Because, if you are not under the mentioned categories, the Program manager will not provide you scholarship.
REQUEST LETTERS AND REPLIES TO REQUEST:

Every request letter is reasonable, specific, brief, and polite.

Reasonable: You should not ask for confidential information about profits, new product plans, competitive information, and so on.

Specific: A vague request may be misunderstood and you will receive the wrong information.

Vague: Avoid this type of statements such as 'please send me your catalogs on tools' or 'please send me information on your room rates'. Instead write:

Specific: Please send me your catalog on hand tools. I am especially interested in hand tools to be used in woodworking.

Please send me information on your double-bed room rates.

Brief: Avoid irrelevant details.

Polite: Courtesy is an important part of all letters;

Example: Abrupt: Send me your latest price list and catalog for office stationery, and add my name to your mailing list.

Polite: May I please have your latest price list and catalog? I would also appreciate being added to your regular mailing list.

Thank you.

Replies to Request:

Granting a request is simple, it is seldom more difficult than saying, "yes, here it is!" But the smart writer knows that the reply offers an opportunity to build good will, perhaps even to make a soil. Thus, the experienced business writer will make an extra effort to ensure that replies to requests are as effective as they can be. When granting a request, tell the reader the good news quickly, clearly, and politely. And even though you are giving, not receiving, you should still say "Thank you."
Compare the following examples. Both say "Yes," but only one takes advantage of the opportunity to build goodwill.

**Poor:** We are sending you the reprints that you asked for in your recent letter. You should receive them within a week, since we sent them first class.

There will be no charges for the prints. We hope that you and your students enjoy them.

**Better:** We will be delighted to send you at no charge the prints of "How to Read a Profit and Loss Statement" by Janis. You should have them within a week.

Since the March 17 issue of Business World has been on newsstands, we have received hundreds of requests for this article. Consequently, we decided that, as a special service to our readers, we would provide free prints as long as the supply lasts.

Thank you for writing to us—and for reading Business World.

Why is the second reply better?

First: At no charge.

Second: It reinforces the readers' interest in the magazine.

Third: The Business World is giving out free prints; the publication is providing a special service for its reader?

Fourth: The language is clear and polite the writer says "Thank you".
Case Studies On Request Letters

Case study No. 1:

Write a request letter, using the following information. You are the manager of the Supplies Department for Arbab Road Nursery Plant. Request information on prices and availability of assorted attractive plants to be used in the reception area and in three executive offices of your company. Use the following information.

1. To: Mr. Sulaiman Rassa  
   Manager  
   House # 40, Street # 28, Hayatabad, Peshawar

2. Quantity needed:

   Five large plants to stand on the floor, approximately six to eighth feet tall (including the flower pot), and 10 to 12 smaller plants, potted, to sit on end tables, etc...

3. Requirements: The plants should not need direct sunlight, and they should need minimum care (watering, pruning, etc...).

Case Study No. 2:

Assume that you are the head of an institution and so you demand some manuals for your students.

1. To: Ahmad Saadat  
   Public Administration Program Manager  
   43 Sayed Jamaluddin Afghani Road, Peshawar, Pakistan

Appendix I, Letter Writing

The Heading, The Letterhead, And The Date Line:

The heading is a very important part of any commercial correspondence. It is so important that most business firms have their letterheads professionally designed and printed on good quality stationery. The printed letterhead includes most of the required information—the name, full address, and telephone number of the company.

Business firms use stationery with imprinted letterheads for three main purposes: appearance, efficiency, and standardization. Although few people take the time to actually read what is in the letterhead, every recipient of a business letter glances at it and receives an impression of the company it represents.

In the heading, the address is started from the smallest to the biggest. Heading comes mostly in three lines:

- Street - first line
- City, state, and zip code - second line
- Date - third line.

In heading, avoid abbreviation of Road and Street, because they are parts of proper names. Also avoid unrecognized abbreviations.

The Date Line:

The date line is a vital part of any business letter, and it must never be omitted. It is often necessary to refer to dates when some transaction must be checked. The accepted sequence to use for dates is month, day, and year. Avoid abbreviation in month.

The Inside Address:

This address directs the letter to a particular company, a department of the company, or to a specific individual. A glance at the Inside address assures the person reading the letter that it has been routed to the right person.

An inside address normally requires three or four typewritten lines. If the recipient’s home address is used, three lines are enough; when business addresses are used, four lines are generally needed.
Example: Mr. Karim Hamid
IRC/Public Administration Program Manager
33 Sahibzada Abdul Qayom Khan Road
University Town, Peshawar.

When you don’t know the name of the person who should receive a specific letter, direct
the letter to the department or division of the company that is most likely to be concerned
with the matter discussed.

Example: IRC/Public Administration Program Manager
33 Sahibzada Abdul Qayom Khan Road
University Town, Peshawar.

When possible, it is best to avoid the use of abbreviations in the inside address.
However, there are exceptions. Courtesy titles that either precede the addressee’s name
(Mr., Mrs., Ms., and Dr., for example) or follow it (M.D. and Ph.D., for example) are
always abbreviated.

Company name should be spelled out unless the company itself uses abbreviations in its
official name. Such words as north, east, southwest, street, avenue, and road are parts
of the name of the street and they should normally be spelled out.

Never use abbreviations for the names of people ( Geo. for George, Eliz. for Elizabeth,
Thos. for Thomas, Abd. for Abdul, A., for Ahmad) Unless they themselves use
abbreviations for their names.

**Placement Of The Inside Address:**

The inside address is typed flush with the left margin. When the paper has no letterhead,
the inside address for a letter of average length begins five spaces below the typed
heading (which is usually in the upper right-hand corner of the page). Again it depends
on the length of the paper that you use. You can use from two to eight spaces below the
heading.

**The Salutation**

The salutation is the greeting of a business letter. It serves the same purpose as saying
"Hello" on the telephone or to someone you meet in your social or business life. In
conversations, conferences, and meetings, people do not immediately start with the
business at hand. There is a warm-up period of greetings and casual comments which
allows for a friendlier, more relaxed approach to the subject to be discussed.
The salutation in the business letter provides a similar friendly beginning for your correspondence.

The salutation begins on the second line after the inside address, so that a blank line separates these two parts of the letter. Remember a colon is always used as the punctuation for the salutation in commercial correspondence.

Example: Mr. Rahimullah
3982 18th Street
Hayatabad, Peshawar

Dear Mr. Rahimullah:

The Body Of The Letter

The most important part of any business letter is the body of the letter, which contains the message from the writer to the addressee. The messages, of course, the reason why the letter is written in the first place. If that message is so poorly written or so poorly organized that it does not accomplish its purpose, the letter is a failure.

A writer may observe all the correct forms for writing business letters, but if the body of the letter is ineffective, the entire letter is ineffective. The body of the letter deserves special attention. If there is a reason for writing the letter, there is a reason for making it an effective letter.

Effective business letters are not difficult to write if the writer is careful to follow some basic impression in the recipient’s mind. A business letter should be accurate in its information, its use of style, and the arrangement of the components of the letter. It should be courteous, friendly, and sincere. A business letter should be clear and complete but as brief as possible.

In brief, a business letter should follow five distinctive principles:

1- Positive attitude
2- Accuracy
3- Courtesy
4- Clarity with brevity
5- Good writing
1- Positive attitude:

A positive attitude and a favorable impression can be created by paying attention to the appearance of your letter. A letter that looks attractive and neat is more appealing and more likely to catch the interest of the recipient before he or she reads even the first paragraph. A business letter is visually appealing when the quality of the stationery is good, when the letterhead is attractive and eye-catching, and when it is typed neatly in an accepted, attractive business style. If you make sure that your letter is visually attractive, you are likely to have a letter that will create a favorable first impression.

If you want to create a desire to act, you must appeal to the addressee's point of view. In other words, employ the YOU attitude and stay away from the I attitude; emphasize such words as YOU, YOUR, YOURS, and avoid words as I, ME, MY, OUR, and WE.

Example: The I Attitude

I consider that Dynamic II Dishwasher is an amazing leap forward in engineering design. I have found, after considerable research, that this machine has more labor-saving devices than any comparable machine on the market.

The You Attitude

When you compare the Dynamic II Dishwasher to other standard machines on the market, you will be amazed at the number of conveniences it offers that are not included on any other similar product. You may look long and hard, but you will not find another dishwasher that can give you as many labor-saving devices.

2- Accuracy:

Obviously, no conscientious writer ever intentionally includes errors in commercial correspondence; however, inattention and carelessness often cause mistakes which must be found and corrected.

Errors of fact, such as price quotations and delivery dates, are often oversights that are result of careless typing, inadequate proofreading, too hasty correction of erasures, or some similar type of clerical error. No excuse can make such errors acceptable in business letters.

Errors can also be made because reference books are not consulted when necessary. Therefore, every effort must be made to ensure the accuracy of commercial correspondence in all respects. A lack of accuracy can cost a company both time and money.
3- Courtesy:

People who are required to meet the public in their jobs must be courteous if they expect to keep those jobs. An office receptionist who becomes rude, aggressive, and unsmiling can expect to be fired within a matter of days or weeks. Sales clerks must smile and be agreeable, even when their customers are very demanding. Waiters and waitresses are expected to be friendly, pleasant, and polite to the diners in the restaurants where they work.

This same courteous treatment must be extended to the public in all of a firm’s business. The writer of a business letter has the same obligation of courtesy as does the receptionist, the salesclerk, the waitress, and the waiter.

4- Clarity with brevity:

It seems unnecessary to state that a business letter does not fulfill its function if the recipient does not understand the message. In order for commercial correspondence to be understood by the recipient:

1- it must be in clear and easily comprehended language and free of jargon as possible;
2- it must be complete, including all the details necessary for the recipient to understand the subject completely; and
3- it must be concise, coming to the point with no unnecessary comments.

5- Good Writing:

Good writing requires you to follow the basic rules of grammar, punctuation, and capitalization; to write so that each idea flows smoothly and naturally from the previous idea; and to divide your letter into logical paragraphs.

The Complimentary Closing And The Signature:

The complimentary closing provides the writer of a business letter with an opportunity to say “Good-by” at the end of this written “conversation,” just as the salutation was a way of saying “Hello.”

The complimentary closing should be chosen carefully to agree in tone and manner with the salutation. When a letter uses a formal salutation, the complimentary closing must be equally formal. An informal greeting requires an informal closing.

There are a number of standard, accepted forms that may be used for the complimentary closing, and you should have no trouble selecting one that is agreeable to you.
You should check with someone in your company, however, when you start on a new job to see if the firm has adopted a particular complimentary closing to be used for all its letters. The following list shows salutation and complimentary closing:

**Formal**

<table>
<thead>
<tr>
<th>Salutation</th>
<th>Complimentary closing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gentlemen:</td>
<td>Yours very truly,</td>
</tr>
<tr>
<td>Dear Madam:</td>
<td>Very truly yours,</td>
</tr>
<tr>
<td>Dear Sir:</td>
<td>Very sincerely yours,</td>
</tr>
<tr>
<td></td>
<td>Very cordially yours,</td>
</tr>
</tbody>
</table>

**Semiformal**

<table>
<thead>
<tr>
<th>Salutation</th>
<th>Complimentary closing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dear Ms. Fatima:</td>
<td>Sincerely yours,</td>
</tr>
<tr>
<td>Dear Mr. Rahim:</td>
<td>Yours sincerely,</td>
</tr>
<tr>
<td></td>
<td>Cordially yours,</td>
</tr>
</tbody>
</table>

*Note: The semiformal list suggests complimentary closing for letters that use a courtesy title and a surname in the salutation.*

**Informal**

<table>
<thead>
<tr>
<th>Salutation</th>
<th>Complimentary closing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dear Ahmad:</td>
<td>Sincerely,</td>
</tr>
<tr>
<td>Dear Dan.:</td>
<td>Cordially,</td>
</tr>
<tr>
<td></td>
<td>Yours truly,</td>
</tr>
</tbody>
</table>

*Note: The complimentary closing in the informal list should be used only when the recipient's first name is used in the salutation.*
When writing to a high official—particularly a government official—it is acceptable to use either Respectfully yours or Yours respectfully for the complimentary closing. However, it is correct and equally acceptable to use any of the closing from the formal list for such business letters.

The complimentary closing is always placed two spaces below the body of the letter, so that a blank line separates these two parts of the letter.

A comma follows the complimentary closing, and only the first word in the closing is capitalized.

**The Signature:**

Every business letter must be signed. A typed name is insufficient. The handwritten signature is vital.

The message of a well-written, correctly typed and proofread letter can be undermined if the writer does not take the time to sign his or her name in full and in readable script. Poor handwriting is often the subject of jokes; but it can be a serious matter in business if a handwritten name is not easy to read and identify.
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