

14.5 Parts of a Business Letter

We have discussed above the qualities of a good business letter. The quality will be maintained if we give proper attention to each and every part of the letter. Let us now learn about the different parts of a business letter.

The essential parts of a business letter are as follows:

1. **Heading** - The heading of a business letter usually contains the name and postal address of the business, E-mail address, Web-site address, Telephone Number, Fax Number, Trade Mark or logo of the business (if any)
2. **Date** - The date is normally written on the right hand side corner after the heading as the day, month and years. Some examples are 28th Feb., 2003 or Feb. 28, 2003.
3. **Reference** - It indicates letter number and the department from where the letter is being sent and the year. It helps in future reference. This reference number is given on the left hand corner after the heading. For example, we can write reference number as AB/FA Dept./2003/27.

Different parts of a business letter-

1. Heading
2. Date
3. Reference
4. Inside Address
5. Subject
6. Salutation
7. Body of the letter
8. Complimentary close
9. Signature
10. Enclosures
11. Copy Circulation
12. Post Script

4. **Inside address** - This includes the name and full address of the person or the firm to whom the letter is to be sent. This is written on the left hand side of the sheet below the reference number. Letters should be addressed to the responsible head e.g., the Secretary, the Principal, the Chairman, the Manager etc. Example:

M/S Bharat Fans Bharat Complex Hyderabad Industrial Complex Hyderabad Andhra Pradesh - 500032

The Chief Manager, State Bank of India Utkal University Campus Bhubaneswar, Orissa- 751007
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5. **Subject** - It is a statement in brief, that indicates the matter to which the letter relates. It attracts the attention of the receiver immediately and helps him to know quickly what the letter is about. For example,
 Subject: Your order No. C317/8 dated 12th March 2003.
 Subject: Enquiry about Samsung television
 Subject: Fire Insurance policy
6. **Salutation** - This is placed below the inside address. It is usually followed by a comma (.). Various forms of salutation are:
 Sir/Madam: For official and formal correspondence
 Dear Sir/Madam: For addressing an individual
 Dear Sirs/Dear Madam: For addressing a firm or company.
7. **Body of the letter**- This comes after salutation. This is the main part of the letter and it contains the actual message of the sender. It is divided into three parts.
- (a) **Opening part** - It is the introductory part of the letter. In this part, attention of the reader should be drawn to the previous correspondence, if any. For example- with reference to your letter no. 326 dated. 12th March 2003, I would like to draw your attention towards the new brand of television.
- (b) **Main part** - This part usually contains the subject matter of the letter. It should be precise and written in clear words.
- (c) **Concluding Part** - It contains a statement the of sender's intentions, hopes or expectations concerning the next step to be taken. Further, the sender should always look forward to getting a positive response. At the end, terms like Thanking you, With regards, With warm regards may be used.
8. **Complimentary close** - It is merely a polite way of ending a letter. It must be in accordance with the salutation. For example:
- | Salutation | Complementary close |
|------------------------|---|
| i. Dear Sir/Dear Madam | Yours faithfully |
| ii. Dear Mr. Raj | Yours sincerely |
| iii. My Dear Akbar | Yours very sincerely (express very informal relations.) |

9. **Signature** - It is written in ink, immediately below the complimentary close. As far as possible, the signature should be legible. The name of the writer should be typed immediately below the signature. The designation is given below the typed name. Where no letterhead is in use, the name of the company too could be included below the designation of the writer. For example:

Yours faithfully
 For M/S Acron Electricals
 (Signature)
 SUNIL KUMAR
 Partner

10. **Enclosures** - This is required when some documents like cheque, draft, bills, receipts, lists, invoices etc. are attached with the letter. These enclosures are listed one by one in serial numbers. For example :

- Encl: (i) The list of goods received
 (ii) A cheque for Rs. One Thousand dt. Feb. 27,2003 (Cheque No.....) towards payment for goods supplied.

11. **Copy circulation** - This is required when copies of the letter are also sent to persons apart of the addressee. It is denoted as C.C. For example,

- C.C. i. The Chairman, Electric Supply Corporation
 ii. The Director, Electric Supply Corporation
 iii. The Secretary, Electric Supply Corporation

12. **Post script** - This is required when the writer wants to add something, which is not included in the body of the letter. It is expressed as P.S. For example,

P.S. - In our offer, we provide two years warranty.

Format of a Business Letter

Tel.	Name of the firm	E-mail:	
Fax.	Postal Address	Website:	
Ref.			Dated:
To	Name and address of the person to whom letter is sent		
	Subject:		

Salutation,

Opening part _____

Business Studies

Main part _____

Concluding part _____

Complementary close

Signature
(name)
Designation

Enclosures

CC-

PS-
