BUSINESS LETTERS
Basic components

1. HOW TO ADDRESS PEOPLE

Dear Sir, Dear Sirs, Dear Madam, Dear Sir or Madam, Dear Mr Fox., Dear Mrs Fox, Dear David, Dear Jenny.

2. HOW TO GET STARTED

We refer to .......................................... and we would like to inform you that ..............................
With reference to .................................. we are pleased to inform you ..............................
Thank you very much for .................................................. ..............................................
I acknowledge receipt of your letter of / dated ..............................................................
regarding........................................... and would like to ..............................................
We are writing to inform you ..............................................................
Firstly, we would like to apologise for the delay in replying to your letter of ....................... 

3. HOW TO EXPRESS SATISFACTION / DISSATISFACTION

We are very pleased with.......................... ..............................................................
We are very pleased to.......................... ..............................................................
We have noted with pleasure that........ ..............................................................
We are (not) very satisfied with............. ..............................................................
We must point out that we are not at all satisfied with ..............................................

4. HOW TO EXPRESS REGRET

We regret to have to inform that due to / owing to ......................................................
Unfortunately .............................................................. ..............................................................
We are sorry to have to inform that...... ..............................................................
It is with great regret that we must inform you .....................................................................

5. HOW TO THANK PEOPLE

I should like to express my gratitude to you for ..............................................................
We would like to thank you for ........ ..............................................................
I am most grateful to you for ..............................................................
We would like to express our thanks for ..............................................................
Thanking you once more for ..............................................................
6. HOW TO MAKE A REQUEST

I should be much obliged to you if you could .................................................................
We would be grateful if you could .......... .................................................................
We would appreciate it if you could........................ ..................................................
Would you be so kind as to send me / us .................................................................
I should be pleased if you would .................................................................
We would ask you to................ .................................................................
Could you please .................................................................
Would it be possible to........................ .................................................................

7. HOW TO APOLOGISE

Please accept my apologies for (not) having .................................................................
We should like to apologise for .................................................................
We are very sorry that.................................................................
I should therefore ask you to accept my apologies.

8. HOW TO INTRODUCE ADDITIONAL INFORMATION

We would like to add that........................ .................................................................
In addition .................................................................
Moreover........................................................................
Furthermore........................................................................
Apart from that ........................................................................

9. HOW TO INTRODUCE A NEW SUBJECT

With regard to .................................................................
As regards .................................................................
As far as................................................. is concerned.................................................................
Regarding .................................................................
With respect to.................................................................

10. HOW TO SUGGEST SOMETHING

May (could) we suggest that .................................................................
We (would) suggest that .................................................................
It might perhaps be a good idea to .................................................................
We would (strongly) recommend .................................................................
11. HOW TO MAKE ALLOWANCE(S) FOR SOMETHING

Taking into account the fact that .................................................................
Considering...................................................................................................
Allowing for the fact that .................................................................
In view of .................................................................................................

12. HOW TO EXPRESS BELIEF OF OPINION

In our opinion .................................................................
In our view ...............................................................................
We are of the opinion that .................................................................
It is our belief that .................................................................
We firmly believe that .................................................................

13. HOW TO EXPRESS CERTAINTY / UNCERTAINTY

We are convinced that .................................................................
We are confident that .................................................................
We are sure / certain that .................................................................
We have no doubt that .................................................................
It is certain that .................................................................
We are uncertain about .................................................................
We are not convinced that .................................................................
It is doubtful whether .................................................................
There are some doubts about .................................................................
There is some doubt whether .................................................................

14. HOW TO EXPRESS AN ASSUMPTION OF PROBABILITY

We suppose that .................................................................
We presume that .................................................................
We assume that .................................................................
It can be assumed that .................................................................
Assuming that ................................................................. we would .................................................................
Are we right in assuming that .................................................................
As you probably know .................................................................
There is little likelihood of .................................................................
There is little likelihood that .................................................................
15. HOW TO STATE THERE REASON WHY

Owing to .......................................................... .............................................................................
Due to .......................................................... .............................................................................
On account of .................................................. .............................................................................
As a result of .................................................. .............................................................................
The reason why we.............................. is (the fact) that ............................................................

16. HOW TO EXPRESS CONSEQUENCES OF CONCLUSIONS

As a result .......................................................... .............................................................................
Consequently .......................................................... ........................................................................
Hence .......................................................... .............................................................................
Therefore .......................................................... ...........................................................................
This means that .................................................. ........................................................................
In that case .......................................................... ........................................................................
If that is the case (then) .......................................................... ................................................................

17. HOW TO EXPRESS CONTRAST

In contrast to .......................................................... ...........................................................................
However .......................................................... .............................................................................
Nevertheless .......................................................... ...........................................................................
Although .......................................................... .............................................................................
Unlike .......................................................... .............................................................................
While .......................................................... .............................................................................
On the other hand .......................................................... ................................................................
In spite of .......................................................... ............................................................................
Despite .......................................................... .............................................................................

18. HOW TO EXPRESS WORRY OR CONCERN

We are worried / concerned about / that .......................................................... ................................................................
It is a matter of great concern for us that .......................................................... ................................................................

19. HOW TO EMPHASISE SOMETHING

We would like to emphasise / stress that .......................................................... ................................................................
Please note that .......................................................... ..........................................................................
May we point out that .......................................................... ..........................................................................
We would like to draw your attention to (the fact that) .......................................................... ................................................................
20. HOW TO EXPRESS GREETINGS AND GOOD WISHES AND CONGRATULATIONS

We would like to take this opportunity to extend our best wishes to you for..........................
We would like to wish you...............................................................
May we wish you............................................................................
We would like to congratulate you on .. ...........................................
Please accept our heartiest congratulations ..................................

21. HOW TO GIVE REASSURANCE

We will do our utmost to..............................................................
We shall / will make a special effort to ...........................................
You may rest assured that we will do our best to............................

22. HOW TO EXPRESS HOPE

We hope (very much) that............................................................
We are hopeful that.................................................................
Hopefully....................................................................................
It is hoped that .........................................................................
We trust you will.................................................................

23. HOW CLOSE A LETTER

We look forward to receiving your comments.
Your early reply would be appreciated.

G. S.  Yours faithfully,     for letters beginning; Dear Sir. Dear Madam etc.
       Yours sincerely,    for letters beginning; Dear Mr Fox etc.
       Regards, / Yours,    for letters beginning; Dear David etc.

24. SOME USEFUL EXTRAS

We have been advised by......................... that ..............................................
We enclose ...........................................................
Enclosed you will find..........................................................
Under separate cover we are sending you ........................................
Please let us know.............................................................
Please advise us.............................................................