

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE  
ODESA NATIONAL ACADEMY OF LAW**

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# Structure, Style and Language of Business Letters

*APPLIED COURSE*

on the course of lectures in English  
for Law Students and Post-Graduates  
of Odesa National Academy of Law

Odesa  
2008

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## INTRODUCTION

Correspondence is a key aspect of the business world. It reflects on the competence and professionalism of the person who has written it and the company he or she works for. Clear, effective correspondence is an important part of running an efficient business, and promotes good relations. Unclear or confusing correspondence can cause many problems, and can lead to misunderstandings, delays, lost business, and poor relations between individuals, departments, and companies. Therefore, writing skills - what is written and how it is expressed - should be an essential part of a business education.

"Structure, Style and Language of Business Letters" is intended for students of business and commerce who plan to make a career in the business world. It aims to provide practical help in writing business correspondence. It explains how to write clearly and effectively, and demonstrates how it is possible to be polite without seeming timid, direct yet not rude, concise rather than abrupt, and firm but not inflexible.

The manual deals with the structure, presentation, content, and style of business letters. It covers various types of transaction including enquiries, quotations, orders, complaints, and adjustments, and provides background information and examples of commercial correspondence. At the end of the manual there is a glossary of useful business and commercial vocabulary to help the students consolidate and build their knowledge.

## PART 1. LETTERS

The first letter is from a private individual in Denmark to a company in the UK. It shows the basic features of a simple business letter.

### **Sender's address**

The sender's address is placed in the top right-hand corner of the page. Punctuation is rarely used in addresses these days.

The *blocked style* is the most widely used, i. e. each line starts directly below the one above.

In contrast with practice in some other countries, in the UK it is not usual to write the sender's name before his or her address.

### **Date**

The date is written directly below the sender's address, separated from it by a space.

The month in the date should not be written in figures as this can be confusing; for example *11.3.03* means *11 March 2003* in British English, where the sequence is day-month-year, but *3 November 2003* in American English, where the sequence is month-day-year.

It is acceptable to write the date with or without the abbreviations *-th* and *-nd*, e. g. *24th October* or *24 October*, and to transpose the date and the *month*, e. g. *October 24* or *24 October*. These are matters of personal preference, but whatever you choose you should be consistent throughout your correspondence.

### **Inside address**

The INSIDE ADDRESS, *the address of the person to whom correspondence is sent*, is written below the sender's address and on the left-hand side of the page and positioned so that it is visible in the envelope window.

Surname known

If you know the name of the person you are writing to, write it as the first line of the address. Include either the person's initial/s or his or her first given name, e. g. *Mr J. E. Smith* or *Mr John Smith*, **NOT** *Mr Smith*.

COURTESY TITLES used in addresses are as follows:

- *Mr* (pronounced /'mɪstə/) is the usual courtesy title for a man. The unabbreviated form *Mister* should not be used.

- *Mrs* (pronounced /'mɪzɪs/, no unabbreviated form) is used for a married woman.

- Miss (pronounced /'mis/, not an abbreviation) is used for an unmarried woman.

- *Ms* (pronounced /miz/ or /mas/, no unabbreviated form) is used for both married and unmarried women. It is advisable to use this form of address when you are unsure whether the woman you are writing to is married or not, or do not know which title she prefers.

- *Messrs* (pronounced /'mesaz/, abbreviation for French '*Messieurs*', which is never used) is used occasionally for two or more men, e. g. *Messrs P. Jones and B. L. Parker*, but more commonly forms part of the name of a company, e. g. *Messrs Collier, Clark & Co.* It is rather old-fashioned.

Other courtesy titles include academic or medical titles, e. g. *Doctor (Dr)*, *Professor (Prof.)*; military titles, e. g. *Captain (Capt.)*, *Major (Maj.)*, *Colonel (Col)*, *General (Gen.)*; and aristocratic titles, e. g. *Sir*, *Dame*, *Lord*, *Lady*. *Sir* means that the addressee is a knight, and is always followed by a first name, e. g. *Sir John Brown*, never *Sir J. Brown* or *Sir Brown*. It should not be confused with the SALUTATION *Dear Sir*.

*Esq.*, abbreviation for *Esquire*, is seldom used now. It can only be used instead of *Mr*, and is placed after the name. Do not use *Esq.* and *Mr* at the same time, e. g. *Bruce Hill Esq.*, NOT *Mr Bruce Hill Esq.*

All these courtesy titles, except *Esq.*, are also used in salutations.

Note that a full stop is often used at the end of the abbreviation if it takes the form of the first few letters of the word, e. g. *Prof (Professor)*, but is not necessary if it takes the form of the first and last letter of the word, e. g. *Dr (Doctor)*. However, some people prefer to write, e. g. *Mr.*, *Mrs.*, with a full stop. Again, whatever you choose to do, you should be consistent throughout your correspondence.

### **Job title known**

If you do not know the name of the person you are writing to, but know their job title, you can use that, e. g. *The Sales Manager*, *The Finance Director*, in the inside address.

### **Department known**

Alternatively, you can address your letter to a particular department of the company, e. g. *The Sales Department*, *The Accounts Department*.

### **Company known**

Finally, if you know nothing about the company and do not know which person or department your letter should go to, you can simply address the letter to the company itself, e. g. *Compuvision Ltd*, *Messrs Collier, Clark & Co.*

1. Sender's address	1. Bredgade 51 DK 1260 Copenhagen K DENMARK
2. Date	2. 6 May 20-
3. Inside address	3. Compuvision Ltd Warwick House Warwick Street Forest Hill London SE 23 1 JF UK
4. Attention Line	<b>4. For the attention of the Sales Manager</b>
5. Salutation	5. Dear Sir or Madam
6. Body of the letter	6. Please would you send me details of your DVD video systems. I am particularly interested in the Omega range.
7. Complimentary close	7. Yours faithfully
3. Signature	8. <i>B. Kaasen</i> (Ms) B. Kaasen

### **Order of inside address**

After the name of the person and/or company receiving the letter, the recommended order and style of addresses in the UK is as follows:

- Name of house or building
- Number of building and name of street, road, avenue, etc.
- Name of town or city and postcode
- Name of country

*Industrial House*  
*34-41 Craig Road*  
*Bolton*  
*BL4 8TF*  
*UK*

In other European countries, the number of the building may be placed after the name of the street. It is also common to substitute the name of the country with an initial before the district code number. These two examples are from Italy and Germany ('*Deutschland*') respectively.

*Facolta di Medicina*  
*Via Gentile 182*  
*I-70100 Bari*  
*Lehrschule fur Bodenkunde*  
*Amalienstrasse*  
*D-80000 Muenchen 40*

It is simplest to follow the above order and style, though variations are possible: for example the name of the county, e. g. *Lancashire*, may, if known, be included on the line below the name of the town or city; the postcode may be written on a separate line; the name of the town, as well as the country, may be in capital letters.

#### **Attention line**

An alternative to including the recipient's name or job title in the address is to use an ATTENTION LINE.

#### **Salutation**

*Dear Sir* opens a letter written to a man whose name you do not know.

*Dear Sirs* is used to address a company. (In American English a letter to a company usually opens with *Gentlemen*.)

*Dear Madam* is used to address a woman, whether single or married, whose name you do not know.

*Dear Sir or Madam (or Dear Sir /Madam)* is used to address a person when you do not know their name or sex.

When you know the name of the person you are writing to, but do not know them well, the salutation takes the form of *Dear* followed by a courtesy title and the person's surname, e. g. Dear Mr Smith. Business associates who you know well can be addressed using just their first name, e. g. *Dear John*,

A comma after the salutation is optional, i. e. *Dear Mr Smith*, or *Dear Mr Smith*. (In American English a colon is usually used after the salutation, e. g. *Dear Mr Smith:*, *Gentlemen:*).

### **Body of the letter**

The blocked style is the one most often used for the body of the letter. It is usual to leave a line space between paragraphs.

#### Complimentary close

If the letter begins *Dear Sir*, *Dear Sirs*, *Dear Madam*, or *Dear Sir or Madam*, the COMPLIMENTARY CLOSE should be *Yours faithfully*.

If the letter begins with a personal name, e. g. *Dear Mr James*, *Dear Mrs Robinson*, or *Dear Ms Jasmin*, it should be *Yours sincerely*.

A letter to someone you know well may close with the more informal *Best wishes*. Note that Americans tend to close even formal letters with *Yours truly* or *Truly yours*, which is unusual in the UK in commercial correspondence

Avoid closing with old-fashioned phrases, e. g. *We remain yours faithfully*, *Respectfully yours*.

A comma after the complimentary close is optional, i. e. *Yours faithfully*, or *Yours faithfully*.

The complimentary close is usually placed on the left, aligned under the rest of the letter.

### **Signature**

Always type your name and, if relevant, your job title, below your handwritten signature. This is known as the SIGNATURE BLOCK. Even though you may think your handwriting is easy to read, letters such as *a*, *e*, *o*, *r*, and *v* can easily be confused.

It is, to some extent, a matter of choice whether you sign with your initial/s, e. g. *D. Jenkins*, or your full given name, e. g. *David Jenkins*, and whether you include your courtesy title in your signature block. But if you include neither your given name nor your title, your correspondent will not be able to identify your sex and may give you the wrong title when he or she replies.

The second letter is the company's reply to the letter from the prospective customer in Denmark. It shows some more features of a typical business letter.



Title	Status	Complimentary Close
Mr	married or unmarried male	Yours sincerely
Mrs	married female	Yours sincerely
Miss	unmarried female	Yours sincerely
Ms	married or unmarried female	Yours sincerely
Sir	male - name not known	Yours faithfully
Madam	female - name not known	Yours faithfully
Sir/Madam	when unsure whether you are addressing male	Yours faithfully

medical/academic/military      these titles do not change      Yours sincerely  
e.g. Dr/Professor/General      whether addressing a male  
or female

### Letterhead

The printed letterhead of a company gives a great deal of information about it.

#### Type of company

The abbreviation *Ltd* after a company's name indicates that it has *LIMITED LIABILITY*. This means that the individuals who own the company, or part of it, i. e. the shareholders, are only responsible for their holding (i. e. the capital they have contributed) if the company goes bankrupt. In other words, it indicates to people giving the company credit that in bankruptcy they can only be paid back from what the company owns, and not from the personal funds of its shareholders.

The abbreviation *PLC* (*PUBLIC LIMITED COMPANY*) is used to show that a company's shares can be bought and sold by the public, unlike the shares of private limited liability companies. In the USA the term *INC.* (*INCORPORATED*) is used.

*Compuvision Ltd*  
*SP Wholesalers pic*  
*Hartley-Mason Inc.*

The abbreviation *AND (& co.* indicates that a company is a partnership between two or more people. (*And* is usually written as an ampersand (&) in English company names.) If the company is a family concern, *Son/s*, *Bros* (*Brothers*), or *Daughter/s* may be added. Partnerships may have limited liability or unlimited liability.

*F. Lynch & Co. Ltd*  
*R. Hughes & Son*

If neither *Ltd* nor *& Co.* appear after a company's name, then it may be a *SOLE TRADER*, i. e. a person who owns and runs a business on their own.

### **Board of Directors**

The name of the chairman (in the USA, the *president*), who runs the concern, may be given, as well as the names of the directors, who decide the overall policy of the company. The managing director (in the USA, and increasingly in the UK, termed the *chief executive officer* or *CEO*), who takes an active role in the day-to-day running of the company, may be mentioned if he or she is not the same person as the chairman. In the UK, the chairman runs the Board of Directors while the Chief Executive Officer runs the company.

### **Address**

In addition to the address of the office from which the letter is being sent, the letterhead may also give the address of the head office or registered office, if different, and the addresses of any branches or other offices the company owns.

Telephone and fax numbers will also be included and, if relevant, email and website addresses. A cable (telegram) address may also be included. It is important to remember that although the majority of companies are connected to the Internet, there are many countries where fax and cable are still important ways of transmitting information or, where banks are concerned, money.

### **Registered number**

This usually appears in small print, sometimes with the country or city in which the company is registered.

In the UK, the *VAT (VALUE ADDED TAX)* number may also be given

### **References**

*REFERENCES* are often quoted to indicate what the letter refers to (*Your ref.*) and the correspondence to refer to when replying (*Our ref.*).

References may either appear in figures, e. g. *661/17*, where *661* may refer to the number of the letter and *17* to the number of the department, or in letters, e. g. *DSMR*, where *ns* stands for Donald Sampson, the writer, and *MR* for his assistant, Mary Raynor.

### **Per pro**

The abbreviation *p. p.* sometimes appears in signature blocks. It means *PER PRO*, i. e. *for and on behalf of* and is used by administrators or personal assistants when signing letters on behalf of their managers.

### **Job title**

When sending a letter or email on behalf of your company, it is a good idea to include your job title in the signature block, especially if your recipient has not dealt with you before.

1. Letterhead

1. Compuvision Ltd

Warwick House  
Warwick Street  
Forest Hill  
London  
SE231JF  
Telephone+44(0)2085661861  
Facsimile+44(0)2085661385  
Email staff@comvis. co. uk  
www. comvis. co. uk

2. References

Your ref. 6 May 20 -  
2. Your réf. DS/MR  
Date 11 May 20 -

Ms B. Kaasen  
Bredgade 51  
DK1260  
Copenhagen K  
DENMARK

Dear Ms Kaasen,  
Thank you for your enquiry.

I enclose our catalogue and price-list for DVD video equipment. You will find full details of the Omega range on pages 31-35.

Please contact us if you have any further questions or would like to place an order.

We look forward to hearing from you.

Yours sincerely,  
Mary Raynor

3. Per pro

3. p. p. Donald Sampson

4. Job title

4. Sales Manager

5. Enclosure

5. Enc.

*Chairman* John Franks OBE.  
*Directors* S. B. Allen M. sc. N. Ignot R. Lichens B. A.

## **Enclosures**

If there are any documents enclosed with a letter, although these may be mentioned in the body of the letter, it is also common to write *Enc. or Encl.* below the signature block. If there are a number of documents, these can be listed, e. g.:

*Enc.*

*Bill of lading (3 copies)*

*Insurance certificate (1 copy)*

*Certificate of origin (1 copy)*

*Bill of exchange (1 copy)*

The final letter shows some further features of a business letter.

## **Private and confidential**

This phrase may be written at the head of a letter and, more important, on the envelope, in cases where the letter is intended to be read only by the addressee.

There are many variations of this phrase, e. g. *Confidential, Strictly confidential*, but little difference in meaning.

## **Subject title**

A *SUBJECT TITLE* at the beginning of a letter, directly after the salutation, provides a further reference, saves introducing the subject in the first paragraph, immediately draws attention to the topic of the letter, and allows the writer to refer to it throughout.

It is not necessary to begin the subject title with *Re.* (with regard to), e. g. *Re.: Application for the post of web designer.* When sending email messages this may even be confusing as *RE* is short for *reply*.

## **Copies**

When copies are sent to people other than the named recipient, *c. c. (CARBON COPY)* is added, usually at the end of a letter, before the name/s of the recipient/s of the copies.

Sometimes you will not want the named recipient to know that other people have received copies. In this case, *B. C. C. (BUND CARBON COPY)*, and the name/s of the recipient/s, are added on the copies themselves, though not, of course, on the top copy.

These abbreviations are used in email and mean the same thing.

## **Addressing envelopes**

Envelope addresses are written in a similar way to inside addresses. But in the case of letters within or for the UK, the name of the town and the country are written in capital letters, and the postcode is usually written on a line by itself.

*Mr G. Penter*  
*49 Memorial Road*  
*ORPINGTON*  
*Kent*  
*BR6 9 UA*

*Messrs W. Brownlow & Co.*  
*600 Grand Street*  
*LONDON*  
*WIN 9 UZ*  
*UK*

Points to remember

Letters

Many of these points apply to faxes and emails as well.

1. The layout and presentation of your letter are important as they give the recipient *the* first impression of your company's efficiency.

2. Write both the sender's and the recipient's address in as much detail as possible and in the correct order.

3. Make sure you use the recipient's correct title in the address and salutation. If in doubt as to whether a woman is single or married, use *Ms*.

4. Write the date like this: *2 November 20—*.

5. Do not write the month *of the* date in figures.

6. Choose the correct salutation and complimentary close

*Dear Sir/Madam* with *Yours faithfully*

*Dear Mr /Ms Smith* with *Yours sincerely*

7. Make sure your references are correct.

8. Make sure that you include an accurate subject line - one which will enable *the* recipient *to identify* at a glance the matter you are writing about.

9. Make sure your signature block tells your reader what he or she needs to know about you.

**Compuvision Ltd**      Warwick House  
Warwick Street  
Forest Hill  
London  
SE23 1JF

Telephone +44 (0) 20 85661861  
Facsimile +44 (0) 20 85661385  
Email [staff@comvis.co.uk](mailto:staff@comvis.co.uk)  
[www.comvis.co.uk](http://www.comvis.co.uk)

*Your ref.*  
*Yourref.* DS/MR  
*Date* 21 September 20—

Ms B. Kaasen  
Bredgade 51  
DK1260  
Copenhagen K  
DENMARK

1. Private and  
confidential

2. Subject *title*

**1. Private and confidential**

Dear Ms Kaasen

**2. Non-payment of invoice 322/17**

It appears from our records that, despite several reminders, the above invoice remains unpaid. Unless the account is cleared within 14 days from the date of this letter, we shall take legal action.

Yours sincerely  
*Donald Sampson*  
Donald Sampson  
Sales Manager

3. Copies

3. c.c. Messrs Poole & Jackson Ltd, Solicitors

*Chairman* John Franks OBE.  
*Director* S.B. Allen MSc. N. Ignat R. Lichens B.A.

## PART 2. CONTENT AND STYLE

### **Length**

All correspondence should be long enough to explain exactly what the sender needs to say and the receiver needs to know. You must decide how much information you put in the letter: you may give too much, in which case your letter will be too long, or too little, in which case it will be too short. Your style and the kind of language you use can also affect the length.

The following three letters are written by different people in reply to the same enquiry from Mr Arrand about their company's products.

### **Too long**

There are a number of things wrong with this letter. Though it tries to advertise the products, and the company itself, it is too wordy. There is no need to explain that stores are buying in stock for Christmas - Mr Arrand is aware of this. Rather than drawing attention to certain items he might be interested in, the letter only explains what he can already see, that there is a wide selection of watches in the catalogue covering the full range of market prices. In addition, the writer goes on unnecessarily to explain which countries the company sells to, to give its history, and to quote its rather unimpressive motto.

Dear Mr Arrand

Thank you very much for your enquiry of 5 November which we received today. We often receive enquiries from large stores and always welcome them, particularly at this time of the year when we know that you will be buying in stock for Christmas.

We have enclosed our winter catalogue and are sure you will be extremely impressed by our wide range of watches. You will see that they include ranges for men, women, and children, with prices that should suit all your customers, from watches costing only a few pounds to those in the luxury bracket priced at several hundred pounds. But whatever price bracket you are interested in, we guarantee all our products for two years.

Enclosed you will also find our price list giving full details of prices to London (inclusive of cost, insurance, and freight) and explaining our discounts, which we think you will find very generous and which we hope you will take full advantage of.

We are always available to offer you further information about our products and can promise you personal attention whenever you require it. This service is given to all our customers throughout the world, and as you probably know, we deal with countries from the Far East to Europe and Latin America. This fact alone bears out our reputation, which has been established for more than a hundred years and has made our motto 'Time for everyone' -familiar worldwide.

Once again, may we thank you for your enquiry and say that we look forward to hearing from you *in the near future?*

Yours sincerely

### **Too short**

There are a number of problems with this letter:

1. it should have begun *Dear Mr Arrand* and ended *Fours sincerely* as the writer knew Mr Arrand's name from his letter of enquiry.

2. Neither the date nor the reference number of the enquiyy are quoted.

3. Ideally, a catalogue should be enclosed with a reply to an enquiry about a company's products or indication of a website if the company has one.

4. When a catalogue is sent, attention should be drawn to items which might be of particular interest to the enquirer. New products should also be pointed out.

4. A price list should be included if prices are not given in the catalogue. Any discounts should be quoted and, if possible, delivery dates.

Dear Sir

Thank you for your enquiry. We have a wide selection of watches which we are sure you will like. We will be sending a catalogue soon.

Yours faithfully

### **The right length**

Here is a more suitable letter. It is neither too short nor too long. It provides all the relevant information Mr Arrand might need, and draws his attention to some specific products which may be of interest to him.

Dear Mr Arrand

Thank you for your enquiry of 5 November.

We enclose our winter catalogue, and a price list giving details of CIF London prices, discounts, and delivery dates.

Though you will see we offer a wide selection of watches, may we draw your attention to pp. 23-28, and pp. 31-36, where there are styles we think



might suit the market you describe? On page 25 you will find our latest designs in pendant watches, which are already selling well.

All our products are fully guaranteed, and backed by our worldwide reputation.

If you need any further information, please contact us. We look forward to hearing from *you soon*.

Yours sincerely

### **Order and sequence**

As well as containing the right amount of information, your letter should also make all the necessary points in a logical sequence, with each idea or piece of information linking up with the previous one in a pattern that can be followed. Do not make a statement, switch to other subjects, then refer back to the point you made a few sentences or paragraphs before, as in the example.

### **Unclear sequence**

This letter is difficult to understand because there is no clear sequence or logical order.

Dear Sir / Madam

We are interested in your security systems. We would like to know more about the prices and discounts you offer.

A business associate of ours, DMS (Wholesalers) Ltd, mentioned your name to us and showed us a catalogue. They were impressed with the security system you installed for them, so we are writing to you about it. Do you give guarantees with the installations?

**In** your catalogue we saw the Secure 15 which looks as though it might suit our purposes. DMS had the Secure 18 installed, but as we mentioned, they are wholesalers, while we are a chain of stores. We would like something that can prevent robbery and shoplifting, so the Secure 15 might suit us.

How long would it take to install a system that would serve all departments? Could you send an inspector or adviser to see us soon?

If you can offer competitive prices and guarantees we would put your system in all our outlets, but initially we would only install the system in our main branch.

We would like to make a decision on this soon, so we would appreciate an early reply.

Yours faithfully

### **Clear sequence**

Here is a better version of the same letter, in which the ideas and information are in a logical order.

Dear Mr Jarry

We are a chain of retail stores and are looking for an efficient security system. You were recommended to us by our associates, DMS (Wholesalers) Ltd, for whom you recently installed the Secure 18 alarm system.

We need a system which would give us comprehensive protection against robbery and shoplifting throughout all departments, and the Secure 15 featured in your current *catalogue would appear to suit us. However, it would be helpful* if one of your representatives could visit us so that we can discuss details of the available systems.

Initially we would test the system we select in our main branch, and, if it proves satisfactory, install it throughout our other branches. Our choice would, of course, be influenced by a competitive quotation and full guarantees for maintenance and service.

Please reply as soon as possible as we would like to make a decision within the next few months.

Yours sincerely

### **Planning**

The way to make sure you include the right amount of information, and in the right order, is by planning. Ask yourself what the purpose of the letter is, and what response you would like to receive. Note down everything you want to include before you start writing, then read your notes to check that you have included all the necessary information, that it is relevant, and that you have put it in the right order. Here, for example, is the plan for the letter with the right length.

1st para. Acknowledge enquiry

2nd para. Enclose catalogue, price list

3rd para. *Draw attention to watches suitable for Arrand, and latest designs*

4th para. *Mention guarantees and reputation*

5th para. Encourage further contact

### **First paragraph**

The opening sentence or paragraph is *important as it sets the tone of the letter and creates a first impression*. Generally speaking, you would thank your correspondent for their letter (if replying to an enquiry), if necessary introduce yourself and your company, state the subject of the letter, and set out its purpose. Here are two examples of opening paragraphs.

— Thank you for your enquiry dated 8 July in which you asked us about our range of cosmetics. As you probably know from our advertising, we appeal to a wide age group from the teenage market through to more mature women, and our products are retailed in leading stores throughout the world.

- Thank you for your letter of 19 August, which I received today. We can certainly supply you with the industrial floor coverings you asked about. Enclosed you will find a catalogue illustrating our wide range of products currently used in factories and offices throughout the world.

### **Middle paragraphs**

The main part of your letter will concern the points that need to be made, answers you wish to give, or questions you want to ask. As this depends on the type of letter that you are writing, these topics will be dealt with in later units. In the middle paragraphs, planning is most important to make sure your points are made clearly, fully, and in a logical sequence.

### **Final paragraph**

At the end of your letter, if it is a reply and you have not done so at the beginning, you should thank your correspondent for writing. If appropriate, encourage further enquiries or correspondence, mentioning that you look forward to hearing from him or her soon. You may want to restate, briefly, one or two of the most important points you made in the main part of your letter. Here are some examples of final paragraphs.

- Once again thank you for writing to us. Please contact us if you would like any further information. To summarize: all prices are quoted CIF Yokohama, delivery would be six weeks from receipt of order, and payment should be made by bank draft. I look forward to hearing from you soon.

- I hope I have covered all the questions you asked, but please contact me if there are any other details you require. If you would like to place an order, may I suggest that you do so before the end of this month so that it can be met in good time for the start of the summer season? I hope to hear from you in the near future.

- We are confident that you have made the right choice as this line is a leading seller. If there is any advice or further information you need, we would be happy to supply it, and look forward to hearing from you.

## PART 3. STYLE AND LANGUAGE

### Simplicity

Commercial correspondence often suffers from an old-fashioned, pompous style of English which complicates the message and gives readers the feeling that they are reading something written in an unfamiliar language. In this letter, all the writer is trying to do is explain why he delayed paying his account but, because of the style, it is too long and is difficult to understand.

Dear Sir / Madam

I beg to acknowledge receipt of your letter of the 15th inst. in connection with our not clearing our account, which was outstanding as of the end of June.

Please accept our profuse apologies. We were unable to settle this matter due to the sudden demise of Mr Noel, our Accountant, and as a result were unaware of those accounts which were to be cleared. We now, however, have managed to trace all our commitments and take pleasure in enclosing our remittance for £ 2,120, which we trust will rectify matters.

We hope that this unforeseen incident did not in any way inconvenience you, nor lead you to believe that our not clearing our balance on the due date was an intention on our part to delay payment.

We remain, yours, etc...

Here is a simpler version of the letter. Mr Aldine will be satisfied with it because it tells him - simply and clearly - what he wants to know. First, his customer uses his name. Second, he has apologized. Third, Mr Aldine knows his was not the only account that was not paid when due, and knows why. Finally, he has his cheque.

Dear Mr Aldine

I am replying to your letter of 15 July asking us to clear our June balance.

I apologize for not *settling the account sooner, but due to the unfortunate* death of Mr Noel, our Accountant, there have been delays in settling all of our outstanding balances.

Please find enclosed our cheque for £ 2, 120, and accept our apologies for any inconvenience.

Yours sincerely

### **Courtesy**

Your style should not, however, be so simple that it becomes rude. Here is an example of a letter that is too short and simple.

Dear Mr Rohn

I've already written to you concerning your debt of £ 1,994. This should have been cleared three months ago. You seem unwilling to co-operate in paying us. We'll sue you if you do not clear your debt within the next ten days.

Yours, etc.

In the version of the same letter, notice the stylistic devices that are used to make it more polite: complex sentences, joined by conjunctions, rather than short sentences (e. g.... the balance of £ 1,194, which has been outstanding... rather than... your debt of £ 1,994. This should have been cleared...); the use of full rather than abbreviated forms (e. g. I shall have to consider... rather than We'll sue...); and the use of passive forms and indirect language that avoids sounding aggressive (e. g.... for the account to be settled... rather than... if you do not clear your debt...).

Dear Mr Rohn

I refer to our previous letter sent on 10 October in which you were asked to clear the balance of £ 1, 994 on your account, which has been outstanding since *July*. *As there has been no reply, I shall have to consider handing over the matter to our solicitors.*

However, I am reluctant to do this and am offering a further ten days for the account to be settled.

Yours sincerely

### **Idioms and colloquial language**

It is important to try to get the right 'tone' in your letter. This means that, generally speaking, you should aim for a neutral tone, avoiding pompous language on the one hand and language which is too informal or colloquial on the other.

You may set the wrong tone by using the wrong vocabulary or idioms, or using short forms inappropriately. Here are a few examples, together with a preferred alternative.

INAPPROPRIATE FORM	PREFERRED ALTERNATIVE
<i>you've probably guessed</i>	<i>you are probably aware</i>
<i>you 'll get your money back</i>	<i>the loan will be repaid</i>
<i>prices are at rock bottom</i>	<i>prices are very low</i>
<i>prices have gone through the roof</i>	<i>prices have increased rapidly</i>

On the whole, it is better to avoid using colloquial language or slang. Apart from the danger of being misunderstood if your correspondent's first language is not English, he or she may think you are being too familiar.

### **Clarity**

Your correspondent must be able to understand what you have written. Confusion in correspondence often arises through a lack of thought and care, and there are a number of ways in which this can happen.

### **Abbreviations and initials**

Abbreviations can be useful because they are quick to write and easy to read. But both correspondents need to know what the abbreviations stand for.

The abbreviations *CIF* and *FOB*, for example, are *INC.OVHMS* which mean, respectively, Cost, Insurance, and Freight and Free On Board. But can you be sure that your correspondent knows that p&p means *postage and packing*?

Some international organizations, e. g. NATO (North Atlantic Treaty Organization), are known in all countries by the same set of initials, but many are not, e. g. EU (European Union) and UN (United Nations). National organizations, e. g. in the UK, CBI (Confederation of British Industry) and JVC (Trades Union Congress), are unlikely to be familiar to correspondents in other countries, and many of them are not widely known. If you are not absolutely certain that an abbreviation or set of initials will be easily recognized, it is best not to use it.

### **Numbers**

We saw on page 4 that the use of figures instead of words for dates can create problems.

Numerical expressions can also cause confusion. For example, the decimal point in British and American usage is a full stop, but a comma is used in most continental European countries, so that a British or American person would write 4.255 where a French person would write 4,255 (which to a British or American person would mean *four thousand two hundred and fifty-five*).

If there is the possibility of confusion, write the expression in both figures and words, e. g. £10,575.90 (*ten thousand five hundred and seventy-five pounds, ninety pence*).

### **Prepositions**

Special care should be taken when using prepositions. There is a big difference between *The price has been increased to £ 450.00*,

*The price has been increased by £ 450.00, and  
The price has been increased from £ 450.00.*

## **ACCURACY**

### **Spelling**

Careless mistakes in a letter can give readers a bad impression. Spelling, punctuation, and grammar should all be checked carefully. Many people have come to rely on the spellchecker in their computers to ensure that there are no spelling mistakes. But a word spelt incorrectly may form a completely different word, e. g. *Please give it some though* (the writer means *thought*); *I saw it their* (the writer means *there*). A spell checker would miss these mistakes. There is no substitute for carefully reading, or proofreading a letter that you have written.-

### **Titles, names, and addresses**

Use the correct title in the address and salutation. Spell your correspondent's name correctly (nothing creates a worse impression than a misspelled name), and write their address accurately.

If you do not know your correspondent, do not assume that they are one sex or the other, i. e. use *Dear Sir /Madam* rather than *Dear Sir* or *Dear Madam*. If you know a correspondent's name but not their sex, use *Mr /Ms*, e. g. *Dear Mr /Ms Barron*.

### **References**

When replying to a letter, fax, or email, quote all references accurately so that it is immediately clear to your reader what you are writing about.

### **Prices, measurements, etc.**

Special care should be taken when quoting prices or giving specifications such as measurements or weights. Quoting these incorrectly can cause serious misunderstandings.

### **Enclosures and attachments**

Always check that you have actually enclosed the documents you have mentioned in your letter, or attached them to your email. Check, too, that you have enclosed or attached the right documents. If, for example, the document you are enclosing is invoice PL/231, make sure you do not enclose invoice PL/213.

When ordering, make sure you quote the order number correctly, especially in international trade where mistakes can be very expensive in both time and money.

## POINTS TO REMEMBER

1. Include the right amount of information. If you are responding to an enquiry, make sure you have answered all the writer's questions.

2. Plan before *you* start *writing*. Make sure *you say everything you* want to say, and in a logical sequence.

3. Use a simple but polite style of language.

4. Make sure that everything you write is clear and easy to understand. Do not use colloquial language or abbreviations that your reader may not understand. Write numbers in words as well as figures.

5. Accuracy is important. Pay special attention to details such as titles and names, and references and prices, and remember to check enclosures or attachments.

6. Check what you have written when you have finished. Make sure everything is as it should be.



## GLOSSARY

agency Company that provides a service.

agent Person or company that acts on behalf of a principal, buying or selling goods for them.

**and (&) Co.** Abbreviation for " and company" used in company names.

**AR** Abbreviation for "all risks".

**arbitration** Settling a dispute by means of a third party who is independent of the others rather than by a court of law.

as at Up to this date

as per According to

**assessor** Person who estimates the value of damage to property for insurance purposes.

**Attention line** Phrase indicating who a letter is for, e. g. For the attention of the Managing Director,

**average adjuster** Assessor specializing in marine insurance claims,

**bad debt** Debt that is not likely to be paid.

**balance** Difference between the totals of money coming into and going out of a bank account.

b. c. c. Abbreviation for blind carbon copy, used at the end of copies of a letter to indicate that they are being sent to other people without the named recipient knowing.

**B/L** Abbreviation for bill of lading.

**blocked style** Style of writing, e. g. an address, **in** which each **line** starts directly below the one above,

**box number** Number given in a newspaper advertisement as part of the address to which replies should be sent,

**brochure** Similar to a catalogue, but usually shorter.

**broker** Person or organization that buys and sells goods, shares, or insurance, for others.

**bulk buyer** Business or organization that buys goods in large quantities, e. g. a supermarket chain.

**CAD** Abbreviation for cash against documents,

**clear (A)** To play an account. **(B)** To pass goods through customs,

**commercial invoice** A document that will include the name and address of the seller or buyer, the terms of delivery and payment and a description of the goods being sold.

**complimentary close** Phrase used at the end of a letter, before the signature,  
**consignment** Quantity of goods sent to supply an order,  
**consignee** Person or organization to which goods are sent by a consignor,  
**consignor** Person or organization that sends goods to supply a customer's order,  
**cover** (n) Insurance; (vb) Provide insurance.  
covering letter Letter accompanying a document or goods, explaining the contents,  
**c/p** Abbreviation for carriage paid.  
**gross price** Price of goods including additional costs such as transport, insurance, and purchase tax.  
**incorporated** American term for public limited company,  
**inside address** Address of the person a letter is written to.  
**invoice** List of goods or services that *states* how much must be paid for them.  
**L/C** Abbreviation for letter of credit.  
**letter of credit** Document issued by a bank on a customer's request that orders an amount of money to be paid to a supplier,  
**letterhead** Printed address of the sender, in the UK usually at the top of the page.  
**net price** Price of goods without additional costs such as transport, insurance, and purchase tax.  
**on approval** Term used for goods sent to possible customers to look at or use before buying them,  
**outstanding** Unpaid.  
**quotation** Price given for work to be done or a service to be provided,  
**remittance** Payment  
**retailer** Person or company that buys goods from wholesalers or manufacturers to sell to the public.  
**salutation** Opening of a letter  
**settle** To pay an account  
**settlement** Payment of an account  
**signature** block Name and job title typed below a handwritten signature at the end of a letter.  
**subject title** Phrase indicating what a piece of correspondence is about. In a letter it is placed directly after the salutation  
**tender** Written estimate, usually for a large job.  
**trial order** Order, usually for a small quantity of goods, to test the market,  
**under separate cover** In a separate envelope or parcel.

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*Пав чаль п <' ниланни*

**Нижнікова Лариса Вікторівна**

**СТРУКТУРА, СТИЛЬ І МОВА ДІЛОВИХ ПАПЕРІВ**

Практикум  
для студентів та аспірантів  
Одеської національної юридичної академії,  
які вивчають юридичні дисципліни  
англійською мовою

**Нижнікова Л.В.**

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