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# VARIOUS TYPES OF BUSINESS COMMERCIAL LETTERS

PRACTICAL GUIDE  
to seminars in English  
for Law Students and Post-graduates  
of Odesa National Academy of Law

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## INTRODUCTION

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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.

«Various types of business commercial 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 book deals with all kinds of commercial correspondence. It covers various types of transaction including enquiries, quotations, orders, complaints, and adjustments, and provides background information and examples of commercial correspondence from the main types of commercial organization.

Each part follows the same pattern:

- An introduction to the topics covered in the part, and an explanation of key terminology and the functions of the organizations likely to be involved.
- An analysis of the objectives to aim for when you are writing, with lists of alternative phrases, sentences, or paragraphs which you can substitute in different situations.
- At the end of the part, a summary of key information in «Points to remember» to refresh your memory.

At the end of the book there is a glossary of useful business and commercial vocabulary to help the students consolidate and build their knowledge.

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## PART 1. MAKING ENQUIRIES

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A simple enquiry can be made by email, fax, or cable. The contents of an enquiry will depend on three things: how well you know the supplier, whether the supplier is based in your country or abroad, and the type of goods or services you are enquiring about. There is a difference between asking a computer company about the cost of installing a complex computer network and asking a publisher about the price of a book.

### OPENING

Tell your supplier what sort of organization you are.

- *We are a co-operative wholesale society based in Zurich.*
- *Our company is a subsidiary of Universal Business Machines and we specialize in...*
- *We are one of the main producers of industrial chemicals in Germany, and we are interested in...*
- *How did you hear about the company you are contacting? It might be useful to point out that you know their associates, or that they were recommended to you by a consulate or trade association.*
- *We were given your name by the Hoteliers' Association in Paris.*
- *You were recommended to us by Mr John King, of Lawson & Davies, Merchant Bankers.*
- *We were advised by Spett. Marco Gennovisa of Milan that you are interested in supplying...*
- *The British Consulate in Madrid has told us that you are looking for an agent in Spain to represent you.*

It is possible to use other references.

- *We were impressed by the selection of gardening tools displayed on your stand at this year's Hamburg Gardening Exhibition.*
- *Our associates in the packaging industry speak highly of your Zeta packing machines, and we would like to have more information about them. Could you send us...*

### ASKING FOR CATALOGUES, PRICE LISTS

It is not necessary to give a lot of information about yourself when asking for CATALOGUES, price lists, etc. This can be done by letter, fax, or email, but remember to give your postal address. It is also helpful to point out briefly any particular items you are interested in.

- *Could you please send your current catalogue and price list for exhibition stands?*

- *We are particularly interested in stands suitable for displaying furniture.*

- *We have heard about your latest equipment in laser surgery and would like more details. Please send us any information you can supply, marking the letter 'For the Attention of Professor Kazuhiro', Tokyo General Hospital, Kinuta-Setagayaku, Tokyo, Japan.*

- *I am planning to come and study in London next autumn and would be grateful if you could send me a prospectus and details of your fees. I am particularly interested in courses in computing.*

- *Please would you send me an up-to-date price list for your building materials.*

### **ASKING FOR DETAILS**

When asking for goods or services you should be specific and state exactly what you want. If replying to an advertisement, you should mention the journal or newspaper and its date, and quote any BOX NUMBER or department number given, e. g. *Box No. 341; Dept 4/128*. And if ordering from, or referring to, a catalogue, BROCHURE, or PROSPECTUS, always quote the reference, e. g.

*Cat. no. A149; Item no. 351; Course BL 362.*

- *I am replying to your advertisement in the June edition of 'Tailor and Cutter'. I would like to know more about the steam presses which you are offering at cost price.*

- *I will be attending the auction to be held at Turner House on 16 February, and am particularly interested in the job lot listed as Item No. 351*

- *Could you please give me more information about course BL 362, which appears in the language-learning section of your summer prospectus?*

- *I would appreciate more details about the «University Communications System» which you are currently advertising on your website.*

### **ASKING FOR SAMPLES, PATTERNS, AND DEMONSTRATIONS**

You might want to see what a material or item looks like before placing an order. Most suppliers are willing to provide samples or patterns so that you can make a selection. However, few would send a complex piece of machinery for you to look at. Instead, you would

probably be invited to visit a showroom, or the supplier would offer to send a representative. In any case, if it is practical, ask to see an example of the article you want to buy.

- *When replying, could you please enclose a pattern card?*
- *We would also appreciate it if you could send some samples of the material so that we can examine the texture and quality.*
- *Before selling toys we prefer to test them for safety. Could you therefore send us at least two examples of the 'Sprite' range?*
- *I would like to discuss the problem of maintenance before deciding which model to install in my factory. Therefore I would be grateful if you could arrange for one of your representatives to call on me within the next two weeks.*
- *Where can I see a demonstration of this system?*

### **SUGGESTING TERMS, METHODS OF PAYMENT, AND DISCOUNTS**

Companies sometimes state prices and conditions in their advertisements or literature and may not like prospective customers making additional demands. However, even if conditions are quoted, you can mention that you usually expect certain concessions and politely suggest that, if your terms were met, you would be more likely to place an order.

- *We usually deal on a 30 % trade discount basis with an additional quantity discount for orders over 1,000 units.*
- *As a rule, our suppliers allow us to settle by monthly statement and we can offer the usual references if necessary.*
- *We would also like to point out that we usually settle our accounts on a D/A basis with payment by 30-day bill of exchange.*
- *Could you let us know if you allow cash discounts?*
- *As we intend to place a substantial order, we would like to know what quantity discounts you allow.*

### **ASKING FOR GOODS ON APPROVAL, OR ON SALE OR RETURN**

Sometimes retailers and wholesalers want to see how a LINE will sell before placing a firm order with a supplier. Two ways of doing this are by getting goods on approval or on a SALE OR RETURN basis. In either case the supplier would have to know the customer well, or would want TRADE REFERENCES. The supplier would also place a time limit on when the goods must be returned or paid for.

- *The leaflet advertising your latest hobby magazines interested us, and we would like to stock a selection of them. However, we would only consider placing an order if it was on the usual basis of sale or return. If this is acceptable, we will send you a firm order.*

- *In the catalogue we received from you last week, we saw that you are introducing a new line in synthetic furs. While we appreciate that increasing pressure from wildlife protection societies is reducing the demand for real furs, we are not sure how our customers would react to synthetic alternatives. However, we would like to try a selection of designs. Would it be possible for you to supply us with a range on an approval basis to see if we can encourage a demand? Three months would probably be enough to establish a market if there is one.*

### **ASKING FOR AN ESTIMATE OR TENDER**

ESTIMATES are quotations to complete a job, e. g. putting a new roof on a factory or installing machinery. TENDERS are similar quotations, but in written form. They are often used when the job is a large one, e. g. building a complete factory. When the work is for a government, or is a large undertaking, there are often newspaper advertisements inviting tenders.

— **ADVERTISEMENT:**

The Irish Tourist Organization invites tenders from building contractors to erect seating for 10,000 people for the Dublin Summer Festival. Tenders should be in by 1 March 20—, and will be assessed on price and suitability of construction plans.

— **ADVERTISEMENT:**

*The Zena Chemical Company invites tenders from private contractors for the disposal of chemical waste. Only those licensed to deal with toxic substances should apply. Further details from...*

A company may write CIRCULAR LETTERS to several suppliers, inviting offers to complete a construction job, or to do repairs or decorating.

- *We are a large chain of theatres, and would be interested in receiving estimates from upholsterers to re-cover the seats in our two main theatres in Manchester.*

- *We are writing to a number of building contractors to invite estimates for the conversion of Northborough Airfield into a sports and leisure centre. The work will include erecting buildings and providing facilities such as ski slopes and parachute jumps. The deadline for completion is the end of December 20—. If you can provide a competitive estimate please contact us at...*

- *As you may be aware from recent press reports, we have taken over International Motors plc and are in the process of automating their Hamburg factory. We are writing to several engineering designers, including yourselves, who we think may be interested in converting the plant to a fully automated production unit. Enclosed you will find the specifications. We would welcome inspection of the site by your surveyors, with a view to supplying an estimate for the reconstruction.*

### **CLOSING**

Usually a simple 'thank you' is sufficient to close an enquiry. However, you could mention that a prompt reply would be appreciated, or that certain terms or guarantees would be necessary.

- *We hope to hear from you in the near future.*
- *We would be grateful for an early reply.*
- *Finally, we would like to point out that delivery before Christmas is essential, and hope that you can offer us that guarantee.*
- *If you can agree to the concessions we have asked for, we will place a substantial order.*
- *Prompt delivery would be necessary as we have a rapid turnover. We would therefore need your assurance that you could meet all delivery dates.*

You can also indicate further business or other lines you would be interested in. If a supplier thinks that you may become a regular customer, they will be more inclined to quote competitive terms and offer concessions.

- *If the product is satisfactory, we will place further orders with you in the future.- If the prices quoted are competitive and the quality up to standard, we will order on a regular basis.*
- *Provided you can offer favourable quotations and guarantee delivery within four weeks from receipt of order, we will place regular orders with you.*



**Request for a  
catalogue and  
price list**

Dear Sir/Madam  
Please would you send me your Spring catalogue and  
price list, quoting CIF prices, Le Havre?  
Yours faithfully

*F. Raval*  
F. Raval (M.)

**Request for a  
prospectus**

Dear Sir/Madam  
I would like some information about your courses in English for  
Business Executives, beginning in July.  
Please send me a prospectus, details of your fees, and  
information about accommodation in London for the period July  
to December. If possible, I would like to stay with an  
English family.  
Yours faithfully

*Y. Iwanami*  
Y. Iwanami (Ms)

**Request for  
general  
information**

Note that the reference  
to trade prices in this  
letter tells the  
manufacturer that he is  
dealing with a retailer  
or wholesaler, not a  
private individual.  
If these examples  
were sent as email  
messages, it would be  
acceptable to remove  
the salutation and  
change the  
complimentary close  
from Yours faithfully to  
the less formal Thanking  
you in advance  
These three short  
enquiries could be sent  
by letter, fax, or email.

Dear Sir/Madam  
Could you please send me details of your tubeless tyres which  
are being advertised in garages around the country?

I would appreciate a prompt reply quoting trade prices.  
Yours faithfully

*Brian Wymer*  
Brian Wymer

251 rue des Raimonnieres  
F-S6000 Poitiers Cedex

**DiscSA**

Telephone (+32) 299681031  
Teleopic (+32) 274102163  
Email p.grard@disk.co.fr

Ref./ PG/AL  
12 May 20\_

Reply to an  
advertisement

In this letter the  
customer is replying  
to an advertisement for cds  
in a trade journal.  
The advertiser gave little  
information, so the writer  
asks for details

The Sales Department  
R. G. Electronics AG  
Havmart 601  
D-50000Köln 1

Dear Sir / Madam

We are a large music store in the centre of Poitiers and would like to know more about the re-writable and recordable CDs you advertise in this month's edition of 'Lectron'.

Could you tell us if the CDs are leading brand names, or made by small independent companies, and whether they would be suitable for domestic recording? We would appreciate it if you could send us some samples. If they are of the standard we require, we will place a substantial order. We would also like to know if you offer any trade discounts.

Yours faithfully

*P. Général*  
P. Général (M.)  
Manager

## **POINTS TO REMEMBER**

1. Give details of your own company as well as asking for information from your prospective supplier.

2. Be specific and state exactly what you want. If possible, quote box numbers, catalogue references, etc. to help your supplier identify the product/s.

3. Ask for a sample if you are uncertain about a product.

4. Suggest terms and discounts, but be prepared for the supplier to make a counter offer.

5. Close with an expression such as *I look forward to hearing from you* and / or indicate the possibility of substantial orders or further business.

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## PART 2. REPLYING TO ENQUIRIES

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### OPENING

In an email reply, the RE: abbreviation in the subject line automatically shows that you are replying to a message. Therefore it is not usually necessary to use a salutation.

However, letters are different. Mention your prospective customer's name, e. g. if the customer signs his letter *Mr B. Green*, begin *Dear Mr Green*, not *Dear Sir*.

Thank the writer for his or her enquiry. Mention the date of his or her letter and quote any other references.

- *Thank you for your enquiry of 6 June 20- in which you asked about...*

- *I would like to thank you for your enquiry of 10 May 20-, and am pleased to tell you that we would be able to supply you with the...*

- *We were pleased to learn from your letter of 10 December that you are impressed with our selection of...*

- *Thank you for your letter, NJ 1691, which we received this morning.*

### CONFIRMING THAT YOU CAN HELP

Let the enquirer know near the start of your reply if you have the product or can provide the service he or she is asking about. It is irritating to read a long letter only to find that the supplier cannot help.

- *We have a wide selection of sweaters that will appeal to the market you specified.*

- *Our factory would have no problem in producing the 6,000 units you asked for in your enquiry.*

- *We can supply from stock and will have no trouble in meeting your delivery date.*

- *I am pleased to say that we will be able to supply the transport facilities you require.*

- *We can offer door-to-door delivery services.*

### 'SELLING' YOUR PRODUCT

Encourage or persuade your prospective customer to do business with you. A simple answer that you have the goods in stock is not enough. Your customer might have made ten other enquiries, so remember it is not only in sales letters that you need to persuade. Mention

one or two selling points of your product, including any guarantees, special offers, and discounts.

*- When you have had the opportunity to see the samples for yourself, we feel sure you will agree that they are of the highest quality; and to see a wide selection online, go to [www.bettaware.co.uk](http://www.bettaware.co.uk).*

*- Once you have seen the Delta 800 in operation we know you will be impressed by its trouble-free performance.*

*- We can assure you that the Alpha 2000 is one of the most outstanding machines on the market, and our confidence in it is supported by our five-year guarantee.*

### **SUGGESTING ALTERNATIVES**

If you do not have what the enquirer has asked for, but have an alternative, offer that. But do not criticize the product he or she originally asked for.

*- ...and while this engine has the qualities of the model you asked for, the 'Powerdrive' has the added advantage of fewer moving parts, so reducing maintenance costs. It also saves on oil as it...*

*- The model has now been improved. Its steel casing has been replaced by strong plastic, which makes the machine much lighter and easier to handle.*

*- Of course, leather is an excellent upholstery material, but escalating costs have persuaded many of our customers to look for an alternative which is more competitive in price. Tareton Plastics have produced a high-quality substitute, 'Letherine', which has the texture, strength, and appearance of leather, but at less than a quarter of the cost. We feel confident that the samples enclosed will convince you...*

### **REFERRING THE CUSTOMER TO ANOTHER PLACE**

You may not be able to handle the order or answer the enquiry. If this is the case, tell the enquirer and, if possible, refer them to another company which can help them.

*- I regret to say that we no longer produce the type of stapler you refer to as there is no longer sufficient demand for it. I am sorry we cannot help you.*

*- The book you mention is not published by us, but by Greenhill Education Ltd. Their address is...*

*- We no longer manufacture pure cotton shirts as their retail prices tend only to attract the upper end of the market. All our garments are now polycotton, which is stronger, needs little ironing, and al-*

*lows variations in pattern, which you can see on our website at [www.elegance.co.uk](http://www.elegance.co.uk). However, if you are only interested in pure cotton garments, we advise you to contact Louis Fashions Ltd at...*

Even if you can handle the enquiry, you may still have to refer the enquirer elsewhere.

*- We manufacture the product you require, but we only deal with wholesalers, not retailers. Therefore, I suggest you contact our agent, R. L. Depré SA, rue Montpellier 28, Paris ...*

*- Our agents in Italy are Intal S. p. A, Via Alberto Poerio 79, Rome, Email: [sales@intal.co.it](mailto:sales@intal.co.it). They carry the full range of our products.*

### **SENDING CATALOGUES, PRICE LISTS, PROSPECTUSES, AND SAMPLES**

Remember to enclose current catalogues and price lists with your reply. If you are attaching catalogues, price lists, etc. to an email message, make sure you compress them to save your recipient's time when they download the material. If prices are subject to change, let your customer know. It is bad policy suddenly to send a letter telling a customer that prices have been increased by ten per cent after you have quoted a firm price. And if you are sending samples UNDER SEPARATE COVER, let your customer know when they are likely to arrive.

*- Please find enclosed our current catalogue and price list quoting CIF prices Kobe. The samples you asked for will follow under separate cover.*

*- We enclose our booklet on the Omega 2000 and are sure you will agree that it is one of the finest machines of its kind. It can be adapted to your specifications.*

*- We enclose our summer catalogue, which unfortunately is only published in English. However, we have included a German translation, and hope this will be helpful.*

*- ... and we have enclosed our price list, but should point out that prices are subject to change as the market for raw materials is very unstable at present.*

### **ARRANGING DEMONSTRATIONS AND VISITS**

Certain products, e. g. heavy equipment, machinery, and computer installations, may need demonstrating. In these cases the supplier will either send a representative or adviser, or suggest that the customer visits their showroom.

- *We have enclosed full details of the Laren welder, but a demonstration would be necessary to show you its full capabilities. We therefore suggest that you visit our centre in Birmingham, where the equipment is set up, so that you can see the machine in action.*

- *As the enclosed booklet cannot really show the efficiency of this system, we would be happy to arrange for our representative to visit you and give a demonstration. If you are interested in a visit, please fill in the enclosed prepaid card and return it to us.*

- *The enclosed catalogue will give you an idea of the type of sound equipment we produce, but may we suggest that you also visit our agent's showrooms in Rotterdam where you can see a wide range of units? The address is...*

- *Before installing the equipment, we would like to send Mr Tony Griffith, our Chief Engineer, to look over your plant and prepare a report on the installation, taking your particular requirements into account. We suggest you contact us to arrange a convenient date.*

### **CLOSING**

Always thank the customer for contacting you. If you have not done so at the beginning of the letter or email, you can do so at the end. You should also encourage further enquiries.

- *Once again we would like to thank you for writing. We would welcome any further questions you might have.*

- *Please contact us again if you have any questions, using the above telephone number or email address.*

- *I am sorry we do not have the model you asked for, but can assure you that the alternative I have suggested will meet your requirements. Please remember that we offer a full three-year guarantee.*

- *We hope to hear from you again soon, and can assure you that your order will be dealt with promptly.*

### **GIVING QUOTATIONS**

In your reply to an enquiry, you may want to give your prospective customer a *Quotation*. Below is a guide to the subjects you should cover.

### **PRICES**

When a manufacturer, wholesaler, or retailer quotes a price, they may or may not include other costs such as transport, insurance, and **P U R C H A S E TAX** (e. g. **VAT (VALUE ADDED TAX)** in the UK). Prices which include these extra costs are known as **G R O S S P R I C E S**; those which exclude them are known as **N E T P R I C E S**.

- *The net price of this article is £100.00, to which VAT must be added at 17.5 %, making a gross price of £117.50.*

- *We can quote you a gross price, inclusive of delivery charges, of £347.50 per 100 items. These goods are exempt from VAT.*

A quotation is not necessarily legally binding, i. e. the company does not have to sell you the goods at the price quoted in the reply to an enquiry. However, when prices are unstable, the supplier will say in their quotation that their prices are *subject to change*. If the company makes a *firm offer*, it means they will hold the goods for a certain time until you order, e. g. *firm 14 days*. Again, this is not legally binding, but suppliers generally keep to firm offers to protect their reputation.

- *The prices quoted above are provisional, since we may be compelled by the increasing cost of raw materials to raise them. I will inform you immediately if this happens.*

- *We can offer you a price of £5,200.00 per engine, firm 21 days, after which the price will be subject to an increase of 5 %.*

Whenever possible you should quote prices in your customer's currency, allowing for exchange fluctuations.

- *We can quote you a price of €300 per 100 units, though I regret that, because of fluctuating exchange rates, we can only hold this price for four weeks from today's date.*

- *The net price of \$530.00 per unit is extremely competitive.*

## **TRANSPORT AND INSURANCE COSTS**

There are a number of abbreviations that indicate which price is being quoted to the customer. These are established by the INTERNATIONAL CHAMBER OF COMMERCE (ICC) and are called INCOTERMS. They are revised regularly, and additional terms may be added, e. g. the phrase *CIF Naples Incoterms 2000 landed* means that a consignment is covered under an Incoterm CIF (cost, insurance, and freight) set in the year 2000, up to the time it is landed in Naples.

The main Incoterms are in four groups, which are named after the first letter in the term.

### **Group C**

The seller covers only the costs listed to get the goods to a named destination, e. g. freight and import duties, but not insurance.

### **Group D**

The seller carries all the costs and risks to get the goods to a named destination.



### **Group E**

The buyer pays all costs once the goods have left the seller's premises.

### **Group F**

The seller delivers the goods to a carrier who is appointed by the buyer.

Incoterms are quoted in correspondence in the following way: £30,000 CFR Hong Kong (i. e. the price includes all delivery costs to Hong Kong, except for insurance); \$35,000 FOB Rotterdam (i. e. the price includes delivery costs to when the goods are on board ship at Rotterdam). Abbreviations for Incoterms may also be written in lower case, e. g. *cfr* or *job*.

Two other terms which should be noted, but which are used mainly in the UK, are:

- CARRIAGE PAID (C/P), i. e. charges will be paid by the sender, e. g. *We will send replacements for the damaged goods c/p.*

- CARRIAGE FORWARD (C/F), i. e. charges will be paid by the receiver, e. g. *As you are responsible for the damage, we will send replacements C/F.*

### **DISCOUNTS**

Manufacturers and wholesalers sometimes allow a discount (i. e. a deduction) on the net or gross price. These are of different kinds, e. g. a trade discount to sellers in similar trades; a quantity discount for orders over a certain amount; a cash discount if payment is made within a certain time; a LOYALTY DISCOUNT when companies have a long association.

- *We allow a 3 % cash discount for payment within one month.*

- *The net price of this model is £170.00, less 10 % discount for quantities up to 100 and 15 % discount for quantities over 100.*

- *We do not normally give discounts to private customers, but because of your long association with our company we can offer you 12 % off the retail price.*

- *The prices quoted are CFR Yokohama, but are subject to a 20 % trade discount off net price. We can offer a further 10 % discount off net prices for orders of more than 2,000 units.*

## METHODS OF PAYMENT

When quoting terms, you may require, or suggest, any of several methods of payment, e. g. letter of credit or bill of exchange.

- *On receipt of a cheque for the amount quoted, we will send the article by registered mail.*

- *Payment for initial orders should be made by sight draft, payable at Den Norske Creditbank, Kirkegaten 21, Oslo 1, cash against documents.*

- *We are willing to consider open account facilities if you can provide the necessary bank reference.*

INCOTERM	ABBREVIATION	EXPLANATION
<b>Group C</b>		
Cost and Freight	CFR	The seller pays all delivery costs to a named destination, except for insurance.
Cost, Insurance, And Freight	CIF	The same as CFR, except the seller also pays the cost of insurance.
Carriage Paid To	CPT	The seller pays all delivery costs to a named destination. The buyer pays any additional costs after the goods have been delivered to a nominated carrier.
Carriage and Insurance Paid	CIP	The seller pays transport and insurance costs to a named destination, but not import duty.
<b>Group D</b>		
Delivered at Frontier	DAF	The seller pays all delivery costs to the buyer's frontier, but not import duty.
Delivered Ex-Ship	DES	The seller pays all delivery costs on board ship, but does not clear the goods for import at the named port of destination.
Delivered Ex-Quay	DEQ	The seller pays all delivery costs to a port named by the buyer, but does not clear the goods for import at the named port.
Delivered Duty Paid	DDP	The seller pays all delivery costs, including import duty, to a named destination in the importing country.
Delivered Duty Unpaid	DDU	The same as DDP, except that the seller does not pay import duty.

INCOTERM	ABBREVIATION	EXPLANATION
<b>Group E</b>		
<i>EX-Works</i>	EXW	The buyer pays all delivery costs once the goods have left the seller's factory or warehouse.
<b>Group F</b>		
<i>Free Carrier</i>	FCA	The seller pays all delivery costs to the buyer's carrier, and clears the goods for export.
<i>Free Alongside Ship</i>	FAS	The seller pays all delivery costs to the port. The buyer pays for loading the goods on to the ship and all other costs.
<i>Free On Board</i>	FOB	The seller pays all delivery costs to when the goods are on board ship at a named port. The buyer pays all other costs.

### QUOTING DELIVERY DATE

If the enquiry specifies a delivery date, confirm that it can be met, or if not, suggest an alternative date. Do not make a promise that you cannot keep as it will give you a bad reputation. If a delivery time is a condition of ordering, the customer could reject the goods or sue you if you break the contract.

- *...and we are pleased to say that we can deliver by November 1, so you will have stock for the Christmas sales period.*

- *As there are regular sailings from Liverpool to New York, we are sure that the consignment will reach you well within the time you specified.*

- *We have the materials in stock and will ship them immediately we receive your order.*

- *As there is a heavy demand for fans at this time of year, please allow at least six weeks for delivery.*

- *We would not be able to deliver within two weeks of receipt of order, as we would need time to prepare the materials. However, we could guarantee delivery within four weeks.*

### FIXED TERMS AND NEGOTIABLE TERMS

You can quote terms in two ways: state your price and discounts with no room for negotiation, or suggest the customer could discuss them. In the two examples below, the writers make firm quotes, indicating that methods of payment and discounts are fixed.

- *All list prices are quoted FOB Southampton and are subject to a 25 % trade discount with payment by letter of credit.*

*- The prices quoted are EXW, but we can arrange freight and insurance (CIP Hong Kong) if required. However, unless otherwise stated, payment should be made by 30-day bill of exchange, documents against acceptance.*

In the next two examples, the use of the adverbs *normally* and *usually* soften the tone of the statements to indicate that, although the company prefers certain terms, these can be discussed. In the final example the supplier softens the tone further by asking the customer to confirm whether or not the arrangement is satisfactory.

*- We usually offer an 18 % trade discount on FOB prices, and would prefer payment by irrevocable letter of credit.*

*- Normally we allow a 23 % trade discount off net prices with payment on a documents against payment basis. Please let us know if this arrangement is satisfactory.*

### **GIVING AN ESTIMATE**

Companies which are asked to give an estimate for a particular job may include the estimate in tabulated form in a letter. More often, however, they will send their official estimate form with a covering letter.

*- As you know, our representative has visited your factory to discuss your proposed extension, and I now have pleasure in enclosing our official estimate.*

*- The enclosed estimate covers labour and parts and carries a six-month guarantee on all work completed.*

### **REPLY TO A REQUEST FOR A CATALOGUE AND PRICE LIST**

Dear Mr Raval

Thank you for your enquiry of 31 January. We enclose our Spring Catalogue and current price list quoting CIF prices Le Havre.

We would like to draw your attention to the trade and quantity discounts we are offering in our Special Purchases section on pp.19-26, which may be of particular interest to you.

Please contact us if we can be of any further help.

Yours sincerely  
*Tim Hoad*  
Tim Hoad

## REPLY TO A REQUEST FOR A PROSPECTUS

Dear Ms Iwanami

Please find enclosed our prospectus covering courses from July to December. Details of fees and accommodation in London for that period are covered in the booklet 'Living in London' which accompanies the prospectus.

At present we still have places available for students taking the English for Business Executives course beginning in July, but would ask you to book as soon as possible so that we can reserve a place for you and arrange accommodation with an English family.

We are sure you will enjoy your stay here and look forward to seeing you.

Yours sincerely

*M. Preston*

M. Preston (Ms)

## REPLY TO A REQUEST FOR GENERAL INFORMATION

Dear Mr Wymer

Thank you very much for your enquiry. I enclose a catalogue giving detailed information about our heavy goods vehicle tyres, including the impressive results we have achieved in rigorous factory and track tests. Please note especially the items on safety and fuel economy- the main selling points of this product.

With regard to trade discounts, we can offer 25 % off list prices to bona fide retailers and wholesalers, with quantity discounts for orders over \$20,000.00.

We would be pleased to supply any further information you require.

Yours sincerely

*Darren Treadwell*

Darren Treadwell

## CATALOGUES AND SAMPLES

M. Gerard wrote to R. C. Electronics to enquire about CDs. He implied that his store was a large one, that he was only interested in high-quality products, and that he might place a substantial order. This is the reply.

## R. C. Electronics AG

Havmart 601  
D-50000 Köln 1  
Telefon (+49) 221 32 42 98  
Telefax (+49) 221 83 61 25  
Email gerlachr@rge.de  
www.rge.de  
Your Ref: PG/AL  
14 May 20 -

P. Gérard  
Manager  
Disc S. A.  
251 rue des Raimonières  
F-86000 Poitiers Cédex

Dear M. Gerard

Thank you very much for your enquiry of 12 May in which you asked about the CDs we advertised in this month's edition of 'Lectron'.

I can confirm that they are of high quality, and suitable for domestic recording. They are 'Kolby' products. A brand name you will certainly recognize, and the reason their prices are so competitive is that they are part of a consignment of bankrupt stock that was offered to us.

Because of their low price, and the small profit margin, we will not be offering any trade discounts on this consignment. But we sell a wide range of electronic and computer products and have enclosed a price list giving you details of trade, quantity, and cash discounts.

We have sent, by separate post, samples of the advertised CDs and other brands we stock, and would urge you to place an order as soon as possible as there has been a huge response to our advertisement. Thank you for your interest.

Yours sincerely

*R. Gerlach*

(Herr) R. Gerlach  
Sales Director  
Enc. price-list

### **'SELLING' THE PRODUCT**

This is a reply to the buying agent who emailed Glaston Potteries on behalf of her principals in Canada. As the agent made no reference to any particular line of chinaware she was interested in, and did not mention terms, this reply takes the form of a sales letter.

Clayfield | Burnley | BB10 1RQ

**Glaston**

**Potteries LTD**

Telephone +44 (0)1282 46125

Facsimile +44 (0)1282 63182

Email [j.merton@glaston.com](mailto:j.merton@glaston.com)

10 June 20 -

Ms L. Lowe  
Sanders & Lowe Ltd  
Planter House  
Princes Street  
London EC1 7DQ

Dear Ms Lowe

We were pleased to receive your enquiry today, and are enclosing the catalogue and price list you asked for.

You will see that we can offer a wide selection of dinner and tea services ranging from the rugged 'Greystone' earthenware breakfast sets to the delicate 'Ming' bone china dinner service. You can choose from more than fifty designs, which include the elegance of 'Wedgwood', the delicate pattern of 'Willow', and the richness of 'Brownstone' glaze.

We would very much like to add your clients to our worldwide list of customers, and could promise them an excellent product with a first-class service. We would be glad to accept orders for any number of pieces, and can mix sets if required.

You will see that our prices are quoted CIF to Eastern Canadian seaboard ports and we are offering a special 10 % discount off all net prices, with delivery within three weeks from receipt of order.

If there is any further information you need, please contact us, or go to our website at the address above. Once again thank you for your enquiry.

Yours sincerely

*J. Merton*

J. Merton  
Sales manager  
Enc.

Registered No.716481

VAT Registered No.133 53431 08

## QUOTATION OF TERMS

This is a reply to the general enquiry in which Mr Crane, Chief Buyer at F. Lynch & Co, asked for certain concession. Notice how Sig. Causio of Satex does not turn down his requests but makes a counter-offer.

### **Satex S. p. A.**

Via di Pietra Papa, 00146 Roma

Telefono: +39 (0)6 769910  
Telefax: +39 (0)6 6815473  
Email: causiod @satex.co.it  
Vs. rif. Vs. rif.: 6 Feb. 20 —  
Ns. rif. D/1439  
21 February 20-

Mr Peter Crane  
Chief Buyer  
F. Lynch & Co. Ltd  
Nesson House  
Newell Street  
Birmingham B3 3EL  
UK

Dear Mr Crane

We were pleased to receive your enquiry, and to hear that you liked our range of sweaters. We can confirm that there would be no trouble in supplying you from our wide selection of garments.

We can offer you a quantity discount, which would be 5 % off net price for orders over £2,000, but the usual allowance for a trade discount in Italy is 15 %, and we always deal on payment by sight draft, cash against documents.

However, we would be prepared to review this once we have established a firm trading association with you.

Enclosed you will find our summer catalogue and price list quoting prices CIF London. We are sure you will find a ready sale for our products in England, as have other retailers throughout Europe and America, and we hope very much that we can reach agreement on the terms quoted. Thank you for your interest. We look forward to hearing from you soon.

Yours sincerely

*D. Causio*

D. Causio (Sig.)  
Sales Director  
Encs.



## AN ESTIMATE

This example illustrates an estimate sent in tabulated form in the body of a letter. It refers back to the exchange of email messages, when Wembley Shopfitters said they would send their surveyor to provide an estimate for this job.

Wycombe Road  
Wembley  
Middlesex  
HA9 6DA

Mr K. Bellon  
Superbuys Ltd  
Superbuy House  
Wolverton Road  
London SW16 7DN

**W | S | L**

Wembley Shopfitters Ltd  
Telephone: +44(0)20 8903 2323  
Fax: +44 (0) 20 8903 2323  
Email: plane@ wemshop.com  
22 June 20 -

Dear Mr Bellon

### Estimate for refitting Superbuys' Halton Road Branch

Our Surveyor, John Pelham, visited the above premises on Wednesday 16 June, and our costing department has now worked out the following estimate for fixtures and fittings. This includes materials and labour.

Fitting 200m of 'Contact' shelving in main shop  
and store room @ £35.000 per metre

£7,000.00

Erecting 15 steel stands plus shelves 23m x 6m  
@ £110.00 each

£1,650.00

Laying 3,320 sq. m. 'Durafloor' flooring  
@ £18.00 per sq. m.

£59,760.00

Rewiring; fixing power points, boxes, etc.  
36 'Everglow' light fittings @ £28.00 each

£1,008.00

---

Subtotal £ 69,418.00

plus VAT @ 17.15 % £12,148.15

**Total £81,566.15**

We feel sure you will agree that this is a very competitive estimate, bearing in mind that we use top-quality materials backed by a one-year guarantee. We can also confirm that the job will be completed before the end of February provided that no unforeseen circumstances arise.

If you have any further questions, please contact our Senior Supervisor, Mr Terry Mills, on the above number, ext.21. We look forward to hearing from you soon.

Yours sincerely

*P. Lane*

P. Lane (Mr)  
Director

Reg: London 481629  
VAT: 314651928

## **POINTS TO REMEMBER**

1. In salutations, use the customer's name rather than Dear Sir/Madam.
2. Let the customer know early in the letter whether or not you can help them.
3. Make sure that you have supplied all the information you think will help your customer including, if relevant, catalogues and prices lists.
4. Thank the customer for contacting you, and encourage further enquiries.
5. When giving a customer a quotation, in addition to the price quote transport and insurance costs, any discounts, method of payment, and delivery date.
6. Do not promise a delivery date that you cannot keep.

---

## PART 3. ORDERS

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Orders are usually written on a company's official order form which has a date and a reference number that should be quoted in any correspondence referring to the order. If the order is telephoned, it should be confirmed in writing, and an order form should always be accompanied by either a *COMPLIMENTS SLIP* or a *COVERING LETTER*. A covering letter is preferable as it allows you the opportunity to make any necessary points and confirm the terms that have been agreed.

The guide below is for an outline of a covering letter. You may not want to make all the points listed, but look through the guide to see what could be mentioned.

### OPENING

Make it clear that there is an order accompanying the letter.

- *Please find enclosed our Order № B4521 for 25 'Clearsound' transistor receivers.*
- *The enclosed order (№ R154) is for 50 packets of A4 copier paper.*
- *Thank you for your reply of 14 May regarding our email about the mobile phones. Enclosed you will find our official order (№ B561) for...*
- *I would like to place a trial order for the 'Letherine' material we discussed at the trade show last month. Please find enclosed...*

### PAYMENT

Confirm the *TERMS OF PAYMENT*.

- *As agreed you will draw on us at 30 days, D/A, with the documents being sent to our bank, The National Mercantile Bank...*
- *We would like to confirm that payment is to be made by irrevocable letter of credit, which we have already applied to the bank for.*
- *Once we have received your advice, we will send a bank draft to...*
- *... and we agreed that payments would be made against quarterly statements...*

### DISCOUNTS

Confirm the agreed discounts.

- *We would like to thank you for the 30 % trade discount and 10 % quantity discount you allowed us.*
- *Finally, we would like to confirm that the 25 % trade discount is quite satisfactory.*

*-... and we will certainly take advantage of the cash discounts you offered for prompt settlement.*

*- Although we anticipated a higher trade discount than 15 %, we will place an initial order and hope that the discount can be reviewed in the near future.*

### **DELIVERY**

Confirm the delivery dates.

*- It is essential that the goods are delivered before the beginning of November, in time for the Christmas sales period.*

*- Delivery before 28 February is a firm condition of this order, and we reserve the right to refuse goods delivered after that time.*

*- Please confirm that you can complete the work before the end of March, as the opening of the store is planned for early April.*

### **METHODS OF DELIVERY**

Many companies use *FORWARDING AGENTS* who are specialists in packing and handling the documentation to *SHIP* goods. Nevertheless, to ensure prompt and safe delivery, it is a good idea to advise the company on how you want the goods packed and sent. This means that if the consignment arrives late, or in a damaged state, your letter is evidence of the instructions you gave.

*- ... and please remember that only air freight will ensure prompt delivery.*

*- Please send the goods by express freight as we need them urgently.*

*- We advise delivery by road to avoid constant handling of this fragile consignment.*

*- Could you please ship by scheduled freighter to avoid any unnecessary delays?*

### **PACKING**

Advise your supplier how you want the goods packed. Note, in the first example, that crates are often marked with a sign- a diamond, a target, a square, a lion, etc.- that can be recognized by the supplier and customer.

*- Each piece of crockery is to be individually wrapped in thick paper, packed in straw, and shipped in wooden crates marked  $\diamond$  and numbered 1 to 6.*

*-The carpets should be wrapped, and the packaging reinforced at both ends to avoid wear.*

*-The machines must be well greased with all movable parts secured before being loaded into crates, which should be clearly marked with your castle logo for easy identification.*

### **CLOSING**

*-We hope that this will be the first of many orders we place with you.*

*-We will place further orders if this one is completed to our satisfaction.*

*-If our sales targets are met, we shall be placing further orders in the near future.*

*-I look forward to receiving your advice / shipment / acknowledgement / confirmation.*

### **ACKNOWLEDGING AN ORDER**

As soon as a supplier receives an order, it should be acknowledged. This can be done by letter, or by email for speed. The following examples can be used in both emails and letters.

*- Thank you for your order № 338B which we received today. We are now dealing with it and you may expect delivery within the next three weeks.*

*- Your order № 6712/1 is now being processed and should be ready for despatch by the end of this week.*

*- We are pleased to inform you that we have already made up your order, № 9901/1/5, for 500 bed-linen packets, and are now making arrangements for shipment to Rotterdam.*

### **ADVICE OF DESPATCH**

When the supplier has made up the order and arranged shipment, the customer is informed by means of an advice note. This may be a form letter, fax or email.

Although an advice note can be sent by fax or email, the customer may need to present original documents (e. g. *INVOICE*, bill of lading, *INSURANCE CERTIFICATE*) to collect the consignment. Of course these cannot be faxed or sent by email.

*-Your order, № D/154/T, is already on board the SS Mitsu Maru, sailing from Kobe on 16 May and arriving Tilbury, London, on 11 June. The shipping documents have been forwarded to your bank in London for collection.*

*-We are pleased to advise you that the watches you ordered- № 88151/24 - will be on flight BA165 leaving Zurich at 11.00, 9 August, arriving Manchester 13.00. Please find enclosed air waybill*

*DC 15161/3 and copies of invoice A113/3, which you will need for collection.*

*-Your order, № YI/151/C, is being sent express rail-freight and can be collected after 09.00 tomorrow. Enclosed is consignment note № 1167153, which should be presented on collection. You should contact us immediately if any problems arise. Thank you for your order, and we hope we can be of further service in the future.*

**Placing an order:  
covering letter**

F. Lynch & Co. have decided to place an order with Satex S. p. A. and are sending a covering letter with the order form.

**F. Lynch & Co. Ltd**

**Head Office**

Nesson House  
Newell Street  
Birmingham  
B3 3EL

Telephone: +44 (0) 21 236 6571  
Fax: +44 (0) 21 236 8592  
Email: pcrane@lynch.co.uk  
www.lynch.com

Your ref:  
Our ref:

D/1439  
Order DR4316

9 March 20-

Satex S. p. A  
Via di Pietra Papa  
00146 Roma  
ITALY

**Attn. Sig. D. Causio**

Dear Sig. Causio

Please find enclosed our official order, № DR4316.

For this order, we accept the 15 % trade discount you offered, and the terms of payment (sight draft, CAD), but hope you are willing to review these terms if we decide to order again.

Would you please send the shipping documents and your sight draft to Northminster Bank (City Branch), Deal Street, Birmingham B3 1SO.

If you do not have any of the items we have ordered currently in stock, please do not send alternatives.

We would appreciate delivery within the next six weeks, and look forward to your acknowledgement.

Yours sincerely

*Peter Crane*

Peter Crane  
Chief Buyer  
Enc. Order № DR4316

Order form  
This is F. Lynch & Co.'s  
order form.

## F. Lynch & Co. Ltd

Head Office  
Nesson House  
Newell Street  
Birmingham  
B3 3EL

---

Telephone: +44 (0) 21 236 6571  
Fax: +44 (0) 21 236 8592  
Email: pcrane@lynch.co.uk  
www.lynch.com

Order no. DR4316

Satex S. p. A  
Via di Pietra Papa  
00146 Roma  
ITALY

*Authorized*

*Peter Crane*

Quantity	Item description	Cat. No.	Price (CIF London)
50	V-neck: 30 red + 20 blue	R432	£30.80 each
30	Roll neck: 15 black + 15 blue	N154	£20.40 each
30	Crew neck: 15 green + 15 beige	N157	£23.00 each
40	Crew neck: pattern <b>Note:</b> Subject to 5 % quantity discount	R541	£25.60 each

**Comments** 15 % Trade Disc. allowed. Pymt. C/D Del. 6 weeks

**Date** 9 March 20-

**Advice note**

Glaston Potteries

advised MacKenzie Bros  
of despatch in an email.  
Here, D & S Charcot  
use a form.

---

**D & S Charcot S. A. R. L. Advice note**

**place du 20 aout 79 B-4000 Liege**

Tel: (+32) 49-240886

Telecopie: (+32) 49-16592

Email: sales@dscharcot.co.be

The Chief Buyer

Caravela

Rua das Ameixoeiras 1291

P-1700 Lisboa

**Your order No. D163/9**

The following consignment has been sent to you by rail  
today. Please confirm receipt and quote consignment note  
No. 8817561915.

Quantity	Goods (Description)
48	ERC adaptors 13 amp
68	dimmer switches 250 watt
100	1-metre fluorescent fitting with defuser
48	Jacar 4-metre extension leads 3kW (3,000watt)
72	point fittings 13 amp

**Comments** Paid on pro forma inv. B3171 **Date** 5 September 20-



## **DELAYS IN DELIVERY**

If goods are held up either before or after they are sent, you must keep your customer informed. State what has happened, how it happened, and what you are doing to put things right. In these cases the speed of email is very useful. If email is not available, than fax or cable should be used as the sooner your customer is informed, the sooner they can take action. It is a good idea to keep copies of any messages you sent about delays.

*- I was surprised and sorry to hear that your consignment (Order No. B145) had not reached you. On enquiry I found that it had been delayed by a local dispute on the cargo vessel SS Hamburg on which it had been loaded. I am now trying to get the goods transferred to the SS Samoa, which is scheduled to sail for Yokohama before the end of next week. I shall keep you informed.*

*- I am writing to tell you that unfortunately there will be a three-week delay in delivery. This is due to a fire at our Greenford works which destroyed most of the machinery. Your order has been transferred to our Slough factory and will be processed there as soon as possible. I apologize for this delay, witch is due to circumstances beyond our control.*

*- We regret to inform you that there will be a delay in getting your consignment to you. This is due to the cut in supplies from Gara, where, as you may be aware, civil war broke out last week. We have contacted a possible supplier in Lagos and he will let us know if he can help us. If you wish to cancel your order, please let us know as soon as possible. However, I think you will find most manufacturers are experiencing the same difficulties at present.*

## **REFUSING AN ORDER**

There are a number of reasons for a company to refuse an order, and some of the most common are given below. Whatever your reason, you must be polite: the words *reject* and *refuse* have a very negative tone, therefore it is better to use *decline* or *turn down* instead.

## **OUT OF STOCK**

You may be out of stock or the product ordered, or you may no longer make it. Note that, in either case, you have an opportunity to sell an alternative product, but remember not to criticize the product you can no longer supply.

- *We are sorry to say that we are completely out of stock of this item and it will be six weeks before we get our next delivery, but please contact us then.*

- *We no longer manufacture this product as demand over the past few years has declined.*

- *Thank you for your order for heavy-duty industrial overalls. Unfortunately we have run out of the strengthened denim style you asked for. As you particularly specified this material, we will not offer a substitute, but we will inform you immediately we receive delivery of a new consignment. This will be within the next two months.*

- *We received your order for ACN dynamos today, but regret that due to a strike at the ACN factory we are unable to fulfil it at present. We are aware that other models will not suit your requirement, but hope that the dispute will be settled soon and that we will be able to supply you. We will keep you informed of developments.*

### **Bad reputation**

The customer may have a bad reputation for settling their accounts or, in the case of a retailer of, say, electrical or mechanical products, may have offered a poor after-sales service which could in turn affect a manufacturer's or supplier's reputation. In these cases, it is better to indicate terms on which you would be prepared to accept the order, or, as in the last two examples below, find a diplomatic way of saying 'no'.

- *We would only be prepared to supply on a cash basis.*

- *We only supply on payment against pro forma invoice.*

- *As there is heavy demand at present, we have very few of these products*

- *in stock and are serving on a rota basis. It is extremely unlikely that we*

- *will be able to deliver within the next four months.*

- *As our plant is closing for the summer vacation we would not be able to process your order for the date you have given. Therefore, regretfully, we have to decline it.*

- *I am sorry to say that we must turn down your order as we have full order books at present and cannot give a definite date for delivery.*

### **UNFAVOURABLE TERMS**

The supplier may not like the terms the customer has asked for, either for delivery:

- *Delivery cannot possibly be guaranteed within the time given in your letter.*

- *Two months must be allowed for delivery as we are dependent on our suppliers for raw materials.*

or discount:

- *It would be uneconomical for us to offer our products at the discounts you suggest as we work on a fast turnover and low profit margins.*

- *The usual trade discount is 15 % in this country, which is 5 % lower than the figure mentioned in your letter.*

- *The discount you asked for is far more than we offer any of our customers.*

or payment:

- *We only accept payment by letter of credit.*

- *We never offer quarterly terms on initial orders, even to customers who can provide references. However, we might consider this sort of credit once we have established a trading relationship.*

- *Our company relies on quick sales, low profits, and a fast turnover, and therefore we cannot offer long-term credit facilities.*

### **SIZE OF ORDER**

The quantity required might be too large:

- *We are a small company and could not possibly handle an order for 20,000 units.*

- *Unfortunately, our factory does not have facilities to turn out 30,000 units a week.*

The quantity required might be too small:

- *We only supply orders for ballpoint pens by the gross, and therefore suggest you try a wholesaler rather than a manufacturer.*

- *The shirts we manufacture are sold by the dozen in one colour. I regret that we never sell individual garments.*

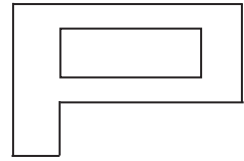
- *Our factory only sells material in 30-metre rolls which cannot be cut up.*

## DELAY IN DELIVERY

**Panton Manufacturing Ltd**  
**Panton Works | Hounslow | Middlesex | TW6 2BQ**

TELEPHONE +44 (0) 208335 0125  
FACSIMILE +44 (0) 208353 6783  
EMAIL d. panton@panman. co. uk

PANTON



8 October 20-

MrH. Majid  
MajidEnterprises  
GrantRoad  
Bombay  
INDIA

Dear Mr Majid

I am writing to you concerning your order, No. CU 1154/d, which you placed four weeks ago. At that time we had expected to be able to complete the order well within the delivery date which we gave you of 18 June, but since then we have heard that our main supplier of chrome has gone bankrupt.

It will be necessary to find an alternative supplier who can fulfil all the outstanding contracts we have to complete. As you will appreciate this will take some time, but we are confident that we should be able to deliver consignments to our customers by the middle of next month.

The units themselves have been assembled and only need completing. We regret this unfortunate situation over which we had no control, and apologize for the inconvenience caused. We will understand if you wish to cancel the order, but stress that we are confident that we will be able to complete delivery by the middle of next month.

Please let us know your decision as soon as possible. Thank you for your consideration.

Yours sincerely

*D. Panton*

D. Panton  
Managing Director

## **POINTS TO REMEMBER**

1. Even if you use an official order form when placing an order, it is a good idea to send a covering letter confirming terms of payment, discounts, delivery, and packing.

2. Orders should be acknowledged as soon as they are received. Email is a convenient way of acknowledging them quickly.

3. When sending an advice of despatch, remember that, if collection requires original documents, you cannot fax these or attach them to an email message.

4. If there are problems with delivery, tell your customer immediately what you intend to do to correct them. Apologize for the inconvenience.

5. If you turn an order down, be polite, and generalize the terms you use so that the customer does not think this refusal only applies to them.

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## PART 4. COMPLAINTS AND ADJUSTMENTS

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### UNJUSTIFIED COMPLAINTS

Before you complain, make absolutely sure your facts are right.

If you have to respond to an unjustified complaint, be polite and remember that anyone can make a mistake. Below are two examples of unjustified complaints, and the replies to them. Notice how restrained the replies are.

- *Dear Sir*

*I strongly object to the extra charge of \$9.00 which you have added to my statement. When I sent my cheque for \$256.00 last week, I thought it cleared this balance. Now I find...*

- *Dear Mr Axeby*

*We received your letter today complaining of an extra charge of \$9.00 on your May statement. I think if you check the statement you will find that the amount due was \$265.00 not \$256.00 which accounts for the \$9.00 difference. I have enclosed a copy of the statement and...*

- *Dear Sir*

*I could not believe it when I read that your prices have now been increased by \$30.00. To have to pay \$55.00 for an article that was \$25.00 only a few months ago is outrageous! The government is fighting inflation...*

- *Dear Mr Richardson*

*Thank you for your letter. I checked the item you referred to, the Scriva Pen, catalogue No. G14 on our price-list. The price of the pen has been increased from \$25.00 to \$30.00, not by \$30.00, and I think you will agree that for a fountain pen this is not an unreasonable increase considering that the cost of our materials has doubled in the past few months.*

### MAKING GENERAL COMPLAINTS

When sending a complaint, you will need to decide whether it is appropriate to use fax or email, where privacy cannot be guaranteed, or to write a letter. Some complaints, e. g. a mistake in a small payment or in the number of goods dispatched, can be faxed or emailed, but a letter should be used for larger or more serious complaints.

## ***Opening***

Do not delay. Complain as soon as you realize a mistake has been made; delay weakens your case and can complicate the matter as details may be forgotten. There is no need to open by apologizing for the need to complain (*We regret to inform you..., I am sorry to have to write to you about...*) as this also weakens your case. Simply begin:

- *We would like to inform you...*

- *I am writing to complain about...*

- *I am writing with reference to Order No. p32, which we received yesterday.*

## ***The language of complaints***

Emotional terms like *disgusted, infuriated, or amazed* have no place in business. You can express dissatisfaction by saying:

- *This is the third time this mistake has occurred and we are far from satisfied with the service you offer.*

- *Unless you can fulfill our orders efficiently in the future we will have to consider changing to another supplier.*

- *Please ensure that this sort of problem does not arise again.*

Do not be rude or personal. In most cases correspondence between companies takes place between employees in various departments. Nothing is gained by being rude to the individual you are writing to. You may antagonize someone who has probably had nothing to do with the error and, rather than getting it corrected, he or she could become defensive and difficult to deal with.

Therefore, do not use sentences like:

- *You must correct your mistake as soon as possible.*

- *You made an error on the statement.*

- *You don't understand the terms of discount. We told you to deduct discount from net prices, not CIF prices.*

Use the passive and impersonal structures mentioned earlier.

- *The mistake must be corrected as soon as possible.*

- *There appears to be an error on the statement.*

- *There seems to be some misunderstanding regarding terms of discount. Discount is deducted from net prices, not CIF prices.*

Do not use words like *fault (your fault, our fault)* or *blame (you are to blame)*- these expressions are rude and childish. Do not write:

- *It is not our fault. It is probably the fault of your despatch department.*

Instead, write:

*- The mistake could not have originated here, and must be connected with the dispatch of the goods.*

Never blame your own staff, and finally, while writing the complaint remember that your supplier will almost certainly want to help you and correct the mistake. Suppliers are not in business to irritate or confuse their customers but to offer them a service.

### ***Explaining the problem***

If you think you know how the mistake was made, you may politely point this out to your supplier. Sometimes, when a mistake occurs several times, you may be able to work out why it is happening more quickly than the company you are dealing with.

*- Could you tell your despatch department to take special care when addressing consignments? My name and address are C. J. Schwartz, Bergstr. 101 Köln. But there is a C. Schwartz, Bergstr. 110 Köln who also deals in electrical fittings.*

*- Could you ask your accounts department to check my code carefully in future? My account number is 246-642, but they have been sending me statements coded 642-246.*

*- I think the reason that wrong sizes have been sent to me is because I am ordering in metric sizes, and you are sending me sizes measured in feet and inches. I would appreciate your looking into this.*

### ***Suggesting a solution***

If you think you know how the mistake can be corrected, let your supplier know.

*- If I send you a debit note for \$984.00 and deduct it from my next statement that should put the matter right. The best solution would be for me to return the wrong articles, charging you P&P.*

*- Rather than send a credit note you could send six replacements, which would probably be easier than adjusting our accounts.*

## **REPLYING TO LETTERS OF COMPLAINT**

### ***Opening***

Acknowledge that you have received the complaint, and thank your customer for informing you.

*- Thank you for your letter of 6 August informing us that...*

*- We would like to thank you for informing us of our accounting error in your letter of 7 June.*

*- We are replying to your letter of 10 March in which you told us that...*



### ***Asking for time to investigate the complaint***

Sometimes you cannot deal with a complaint immediately, as the matter needs to be looked into. Do not leave your customer waiting but tell them what you are doing straight away. In this case, an email or fax message is appropriate as the customer then knows immediately that you have received the complaint and are doing something about it.

- *While we cannot give you an explanation at present, we are looking into the problem and will contact you again shortly.*

- *As we are sending out orders promptly, I think these delays may be occurring during transit. I shall get in touch with the haulage contractors.*

- *Would you please return samples of the items you are dissatisfied with, and I will send them to our factory in Düsseldorf for tests.*

### ***Explaining the mistake***

If the complaint is justified, explain how the mistake occurred but do not blame your staff. You employed them, so you are responsible for their actions.

- *The mistake was due to a fault in one of our machines, which has now been corrected.*

- *There appears to have been some confusion in our addressing system, but this has been sorted out.*

- *It is unusual for this type of error to arise, but the problem has now been dealt with.*

### ***Solving the problem***

Having acknowledged your responsibility and explained what went wrong, you should put matters right as soon as possible, and tell your customer that you are doing so.

- *We have now checked our accounts and find that we have been sending you the wrong statement due to a confusion in names and addresses. The database has been adjusted and there should be no more difficulties. Please contact us again if a similar situation arises, and thank you again for pointing out the error.*

- *The paintwork on the body of the cars became discoloured because of a chemical imbalance in the paint used in spraying the vehicles. We have already contacted our own suppliers and are waiting for their reply. Meanwhile we are taking these models out of production and calling in all those that have been supplied.*

- *The fabric you complained about has now been withdrawn. The fault was in the weave of the cloth, which was due to a programming*

*error in the weaving machines. This has now been corrected and replacement fabric will be sent to you.*

### ***Rejecting a complaint***

If you think the complaint is unjustified, you can be firm but polite in your answer. But even if you deny responsibility, you should always try to give an explanation of the problem.

*- We have closely compared the articles you returned with our samples and can see no difference between them. Therefore, in this case we are not willing either to substitute the articles or to offer a credit.*

*- Our factory has now inspected the unit you returned last week, and they inform us that the circuits were overloaded. We can repair the machine, but it will be necessary to charge you as incorrect use of the unit is not covered by our guarantee.*

### ***Closing***

It is useful when closing your letter to mention that the mistake, error, or fault is an exception and it either rarely or never happens. You should also, of course, apologize for the inconvenience your customer experienced.

*- In closing we would like to apologize for the inconvenience, and also point out that this type of fault rarely occurs in the Omega 2000.*

*- Finally, may we say that this was an exceptional mistake and is unlikely to occur again. Please accept our apologies for the inconvenience.*

*- Replacements for the faulty articles are on their way to you, and you should receive them tomorrow. We are sure that you will be satisfied with them and there will be no repetition of the faults.*

*Thank you for your patience in this matter, and we look forward to hearing from you again.*

## COMPLAINT ABOUT DAMAGE

**F. Lynch & Co. Ltd**

Head Office  
Nesson House  
Newell Street  
Birmingham  
B3 3EL

---

Telephone: +44(0)21 236 6571  
Fax: +44(0)21 236 8592  
Email: pcrane@lynch. co. uk  
www. lynch. com

Your ref:  
Our ref:

Order No. 14478

Date:

15 August 20-

Satex S. p. A.  
Via di Pietra Papa  
00146 Roma  
ITALY

**Attn. Sig. Daniele Causio**

Dear Sig. Causio

### **Our Order No.14478**

I am writing to you to complain about the shipment of sweaters we received yesterday against the above order.

The boxes in which the sweaters were packed were damaged, and looked as if they had been broken open in transit. From your invoice No.18871 we estimate that thirty garments have been stolen, to the value of £550.00.

Because of the rummaging in the boxes, quite a few other garments were crushed or stained and cannot be sold as new articles in our shops.

As the sale was on a CIF basis and the forwarding company were your agents, we suggest you contact them with regard to compensation.

You will find a list of the damaged and missing articles enclosed, and the consignment will be put to one side until we receive your instructions.

Yours sincerely

*Peter Crane*

Peter Crane  
Chief Buyer  
Encl.

## REPLY TO COMPLAINT ABOUT DAMAGE

Because Satex sells goods to their retailers on a CIF basis, and in this case there was no special instruction to send the goods in a particular way, they will have to find out what happened and whether they can get compensation. Sig. Causio could have asked Mr Crane to keep the undamaged garments and return those which could not be sold. However, he wants the shipping company to inspect the whole consignment in case they do not accept that the damage was caused by thieves.

### Satex S. p. A.

Via di Pietra Papa, 00146 Roma

Mr L. Crane  
Chief Buyer  
F. Lynch & Co. Ltd  
Nesson House  
Newell Street  
Birmingham B3 3EL  
UNITED KINGDOM

Telefono: +39 (0)6 769910  
Telefax: +39 (0)6 6815473  
Email: causiod@satex.co.it  
Vs. rif.: Order 14478  
Vs. rif.: Ns. rif.: D/1162  
24 August 20—

Dear Mr Crane

Thank you for informing us about the damage to our consignment (Inv. No. 18871).

From our previous transactions you will realize that this sort of problem is quite unusual. Nevertheless, we are sorry about the inconvenience it has caused you.

Please would you return the whole consignment to us, postage and packing forward, and we will ask the shipping company to inspect the damage so that they can arrange compensation. It is unlikely that our insurance company needs to be troubled with this case.

If you want us to send you another shipment as per your order No. 14478, please let us know. We have the garments in stock and it would be no trouble to send them within the next fortnight.

Yours sincerely

*Daniele Causio*

Daniele Causio  
Sales Director

## COMPLAINT ABOUT BAD WORKMANSHIP

When bad workmanship is involved the customer can only complain as the faults arise, but they should still complain as soon as possible. In earlier correspondence Superbuys, a supermarket chain, asked Wembley Shopfitters to refit one of their shops. The work was completed, but some months later faults began to appear.

*Superbuys*

Superbuys Ltd  
Superbuy House  
Wolverton Road  
London  
SW16 7DN  
Telephone +44 (0)20 8327 1651  
Facsimile +44 (0)20 8327 1935  
Email [k.bellon@superbuys.com](mailto:k.bellon@superbuys.com)  
[www.superbuys.com](http://www.superbuys.com)  
Date: 7<sup>th</sup> July 20—

Mr P. Lane  
Wembley Shopfitters Ltd  
Wycombe Road  
Wembley  
Middlesex HA9 6DA

Dear Mr. Lane

### **'Superbuys', 443 Halton Road, London SE4 3TN**

I am writing to you with reference to the above premises which you refitted last February.

In the past few weeks a number of faults have appeared in the electrical circuits and the flooring which have been particularly dangerous to our customers.

With regard to the electrical faults, we have found that spotlights have either failed to work, or flicker while they are on, and replacing the bulbs has not corrected the fault. The flooring which you laid shows signs of deterioration, and some areas are worn through to the concrete, creating a hazard to our customers. I would be grateful if you could come and inspect the damage and arrange for repairs within the next week. The matter is urgent as we can be sued if any of our customers are injured. I would also take this opportunity to remind you that you have guaranteed all your fixtures and fittings for one year.

I look forward to hearing from you soon.

Yours sincerely

*Keith Bellon*

Keith Bellon  
Managing Director

Reg. No. 94116 London  
VAT No. 516 8410 30

## REPLAY TO COMPLAINT ABOUT BAD WORKMANSHIP

Wycombe Road  
Wembley  
Middlesex  
HA9 6DA

Mr. Keith Bellon  
Superbuys Ltd  
Superbuy House  
Wolverton Road  
London SW16 7DN

**W | S | L**

**Wembley Shopfitters Ltd.**  
Telephone: +44 (0)208903 2323  
Fax: +44 (0)20 8903 2323  
Email: [plane@wemshop.com](mailto:plane@wemshop.com)  
10 July 20—

Dear Mr. Bellon

**‘Superbuys’, 443 Halton Road, London SE4 3TN**

The damage you described in your letter of 7 July has now been inspected. The faults in the wiring appear to have been caused by dripping water from the floor above. The electrical contractor, who put the wiring in February, tells me that the wall was dry at the time he replaced the old wires. However, we will arrange for repairs to be made and seal off that section.

Duralfloor is one of the most hardwearing materials of its kind on the market and we were surprised to hear that it had worn away within six months, so we made a close inspection. We noticed that the floor had been cut into and this seems to have been the result of dragging heavy metal boxes across it. The one-year guarantee we offer on our workmanship is against ‘normal wear and tear’, and the treatment the floor appears to have been subjected to does not come into this category. I am quite willing to arrange for the surface to be replaced, but we will have to charge you for the materials and work involved. If I may, I would like to suggest that you instruct your staff to use trolleys when shifting heavy containers.

I am sorry about the inconvenience you have experienced and will tell the fitters to repair the damage as soon as I have your confirmation that they can begin work.

The floor repairs should not come to more than £890 and the work can be completed in less than a day. Perhaps you could ring me to arrange for a convenient time for the work to be carried out?

Yours sincerely

*Peter Lane*

Director

Reg: London 481629

VAT: 314651928

## COMPLAINT ABOUT NON-DELIVERY

In this case the customer, Forham Vehicles, makes lorries for export. They placed an order with E. F. Baden to supply them with sixty dynamos for a shipment of lorries to be exported to Greece. Baden have neither delivered the order nor replied to Forham's previous letter urging them to make delivery, so Forham send a strong complaint.

### FORHAM VEHICLES PLC

Lever Estate  
Scarborough  
Yorkshire  
YO11 3BS  
Telephone: +44(0)1723 16952  
Fax: +44(0)1723 81953  
Email: m.blackburn@forham.co.uk  
Date: 20 June 20-

Herr R. Zeitman  
E. F. Baden AG  
Zulpicher Str. 10-20  
D-40000 Düsseldorf 11

Dear Herr Zeitman

#### Order No. VC 58391

We are writing to you with reference to the above order and our letter of 22 May in which we asked when we could expect delivery of the 60 dynamos (Artex model 55) you agreed to supply on 3 June for an export order. We have tried to contact you by phone, fax, and email but no-one in your organization seemed to know anything about this matter.

It is essential that we deliver this consignment to our Greek customers on time as this was an initial order from them and would give us an opening in the Greek market. Our deadline is 28 June, and the lorries have been completed except for the dynamos that need to be fitted.

Unless we receive the components within the next five days, our customers will cancel the order and place it elsewhere. We would like to make it clear that we are holding you to your delivery contract, and if any loss results because of this late delivery we will take legal action.

Yours sincerely

*Michael Blackburn*

Michael Blackburn  
Director

Reg. England: 8969135  
VAT. 46232117

## REPLY TO COMPLAINT ABOUT NON-DELIVERY

Note how this letter is apologetic but firm. Though E. F. Baden accept responsibility for the problems Forham Vehicles face in delivering their consignment to their Greek customers, Herr Zeitman rejects the threat of legal action by drawing Mr. Blackburn's attention to a clause in their contract stating that the company will not be responsible for *unforeseen circumstances*. However, Herr Zeitman is flexible enough to realize he must not antagonize his customer, so he allows Mr. Blackburn the opportunity to cancel the order if he can make other arrangements.

This letter illustrates two main points: first, do not commit yourself to contracts unless you are absolutely certain they can be fulfilled; second, always try and be as flexible as possible with customers or associates even if you are in a strong position- it will improve your business reputation.



E. F. Baden AG

Zülpicher Str. 10-20, D-40000  
Düsseldorf II  
Tel +49 211 38.34.06/09  
Fax +49 211 38.34.271  
Email r.zeitman@baden.co.de  
29 June 20-

Mr M. Blackburn  
Forham Vehicles plc  
Lever Estate  
Scarborough YO11 3BS

**Dear Mr. Blackburn**

Thank you for your letter of 20 June concerning your order (No. VC 58391), which should have been supplied to you on 3 June.

First, let me apologize for your order not being delivered on the due date and for the problems you have experienced in getting in touch with us. Both are the result of an industrial dispute which has involved our administrative staff and employees on the shop floor, and has held up all production over the past few weeks.

The dispute has now been settled and we are back to normal production. There is a backlog of orders to fill, but we are using associate companies to help us fulfill all outstanding commitments. Your order has been given priority, so we should be able to deliver the dynamos before the end of this week.

May I point out, with respect, that your contract with us has a standard clause stating that delivery dates would be met unless unforeseen circumstances arose, and we think you will agree that an industrial dispute is an exceptional circumstance. However, we understand your problem and will allow you to cancel your contract if it will help you to meet your commitments to your Greek customers. But we will not accept responsibility for any action they may take against you.

Once again let me say how much I regret the inconvenience this delay has caused, and emphasize that it was due to factors we could not have known about when we accepted your delivery dates.

Please let me know if you wish us to complete your order or whether you would prefer to make other arrangements.

I look forward to hearing from you.

Yours sincerely

*Rolf Zeitman*

Rolf Zeitman  
Managing Director

## ACCOUNTING ERRORS AND ADJUSTMENTS

Many letters of complaint arise out of accounting errors, which can be corrected by adjustments. Debit notes and credit notes are used for this purpose.

### **Debit notes**

DEBIT NOTES are a second charge for a consignment and become necessary if a customer has been undercharged through a mistake in the calculations on the original invoice. An explanation for the charge must be included on the debit note:

- *Undercharge on invoice C293.10 Units @ £12.62 each = £126.20, NOT £16.20*

- *Invoice No. P.32, one line omitted viz. 100 MB Zip Disks @ £8.40 each = £840.00*

- *VAT should have been calculated at 17.5 %, NOT 15 %. Difference = £81.86*

Once a buyer has settled an account, it is annoying to be told that there is an additional payment. An apology should always accompany a debit note.

- *We would like to apologize for the mistake on invoice No. C293, which was due to an oversight. Please could you send us the balance of €795.00?*

- *I am sorry to trouble you, particularly since you were so prompt in settling the account, but I would be grateful if you would let us have the additional amount of €340.00 as itemized on the enclosed debit note.*

- *I regret that we miscalculated the VAT and must now ask you to forward the difference of £51.86.*

### **Credit notes**

CREDIT NOTES are sent because of accidental overcharges:

- *10 copies of International Commerce @ £16.50 = £165.00 NOT £195.00*

- *Invoice L283. Discount should have been 12 %, not 8 %. Credit = ¥5,140.00.*

A credit note may also be issued when a deposit is refunded (e. g. on the cartons or cases which the goods were packed in) or when goods are returned because they were not suitable or were damaged.

- *Received 3 returned cases charged on Invoice No. 1436 @ £7.00 each = £21.00.*

- Refund for 4 copies of International Commerce £16.50 each (returned damaged) = £66.00.

As with a debit note, in the case of mistakes a covering letter of explanation and apology should be sent with a credit note.

- I have pleasure in enclosing a credit note for €240.00. This is due to a miscalculation on our invoice dated 12 August. Please accept our apologies for the error.

- Please find enclosed our credit note No. C23 for €165.00 which is a refund for the overcharge on invoice No. L283. As you pointed out in your letter, the trade discount should have been 12 %, not 10 %, of the gross price. We apologize for the inconvenience.

**Debit note**

This note is necessary because the suppliers, Seymore Furniture, have made a mistake in their calculations and have undercharged their customer, C. R. Méndez.

**Seymore Furniture Ltd**

**Debit Note**

NO. 311

Telephone: +44(0)1628 26755  
Fax: +44(0)1628 26756  
Email: accounts@seymore.co.uk  
Registered No. 18514391 London  
VAT No.231 618831

Tib Street  
Maidenhead  
Berkshire  
SL65D2  
UK

31 May 20 -

C. R. Méndez S. A.  
Avda del Ejército 83  
E-48015 Bilbao

5 May 20 -

Invoice No. L 8992. UNDERCHARGE.

The extension should have read:  
6 Chairs @ £ 35.00 each = £210.00  
NOT  
6 Chairs @ £25.00 each = £150.00

We apologize for the error and ask if you would please pay the difference of £60.00.

£60.00

### ***Credit note***

Seymore Furniture have made a mistake on another invoice and must now send a credit note. Note that the form for a credit note is the same as that for a debit note, except for the heading. Credit notes, however, are often printed in red.

#### **Seymore Furniture Ltd**

Telephone: +44(0)1628 26755  
Fax: +44(0)1628 26756  
Email: [accounts@seymore.co.uk](mailto:accounts@seymore.co.uk)  
Registered No. 18514391 London  
vat No.231 618831

C. R. Méndez S. A.  
Avda del Ejército 83  
E-48015 Bilbao

#### **Credit Note**

NO. C517

Tib Street  
Maidenhead  
Berkshire  
SL65D2  
UK

20 May 20—

10 May 20—

Invoice No. L 8995. OVERCHARGE.

The invoice should have read:  
15 % off gross price of £ 800.00 each = £120.00  
NOT  
10 % off gross price of £800.00 = £80.00

Refund = £40.00. Please accept our apologies.

£40.00

### ***Complaint about accounting errors***

M. Lancelot (a builders' supplier) has received a statement which contains several accounting errors.

**M. LANCELOT SARL**

**703 rue Métairie de Sayset**

**F-34000 Montpellier**

**Téléphone**

**(+33) 4 843 1031**

**Télécopie**

**(+33) 4 843 1037**

**Email**

**m. lancelot@lancelot.co.fr**

5 August 20—

Mr K. Winford  
K. Winford & Co. Ltd  
Preston New Road  
Blackpool  
Lancashire FY44UL

Dear Mr Winford

I have received your July statement for £3,280.64 but notice it contains a number of errors.

1 Invoice Y1146 for £256.00 has been debited twice.

2 No credit has been listed for the wallpaper (Cat. No. WR114) which I returned in July. Your credit note No. CN118 for £19.00 refers to this.

3 You have charged for a delivery of paintbrushes, invoice No. Y1162 for £62.00, but I neither ordered nor received them. Could you check your delivery book?

I have deducted a total of £337.00 from your statement and will send you a draft for £2,943.64 once I have your confirmation of this amount.

Yours sincerely

*Maurice Lancelot*

Maurice Lancelot  
Director

## Reply to complaint about accounting errors

**Telephone**

+44 (0)1253 61290/1/2

**Fax**

+44 (0)1253 61378

**Email**

wink@winford.co.uk

**K. Winford  
& Co. Ltd**

Preston New Road  
Blackpool  
Lancashire  
FY44UL  
7 August 20—

M. Maurice Lancelot  
Director  
M. Lancelot SARL  
703 rue Métairie de Saysset  
F-34000 Montpellier

Dear M. Lancelot

Thank you for your letter of 5 August in which you pointed out that three mistakes totalling £337.00 had been made on your statement.

I apologize for the errors. These were due to a software fault which has now been fixed. I have enclosed another statement for July, which shows the correct balance of £2,943.64.

Yours sincerely

*K. Winford*

K. Winford  
Enc. Statement

Reg. No. 31162531  
VAT No. 831400336

### Points to remember

1 Minor complaints can be faxed or emailed, but use letters when dealing with more serious ones.

2 Before writing a letter of complaint, make sure you have got your facts right.

3 Complaints are not accusations; they are requests to correct mistakes or faults. They should be written remembering that the supplier almost certainly wants to put things right.

4 Never make the complaint personal (e. g. *your mistake, your fault, you are to blame*). Use an impersonal tone (e. g. *the mistake, it must have happened because..., the error*).

5 When answering a complaint, thank your customer for pointing out the problem. If the complaint is justified, explain how the problem occurred and how you intend to deal with it.

6 If you need more time to investigate the complaint, tell your customer.

7 If the complaint is unjustified, politely explain why, but sympathize about the inconvenience it has caused.

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## GLOSSARY

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<b>agency</b>	Company that provides a service.
<b>agent</b>	Person or company that acts on behalf of a principal, buying or selling goods for them.
<b>and (&amp;)</b>	Co. Abbreviation for «and company» used in company names.
<b>AR</b>	Abbreviation for «all risks».
<b>arbitration</b>	Settling a dispute by means of a third party who is independent of the others rather than by a court of law.
<b>as at</b>	Up to this date
<b>as per</b>	According to
<b>assessor</b>	Person who estimates the value of damage to property for insurance purposes.
<b>Attention line</b>	Phrase indicating who a letter is for, e. g. For the attention of the Managing Director.
<b>average adjuster</b>	Assessor specializing in marine insurance claims.
<b>bad debt</b>	Debt that is not likely to be paid.
<b>balance</b>	Difference between the totals of money coming into and going out of a bank account.
<b>b. c. c.</b>	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>B/L</b>	Abbreviation for bill of lading.
<b>blocked style</b>	Style of writing, e. g an address, in which each line starts directly below the one above.
<b>box number</b>	Number given in a newspaper advertisement as part of the address to which replies should be sent.
<b>brochure</b>	Similar to a catalogue, but usually shorter.
<b>broker</b>	Person or organization that buys and sells goods, shares, or insurance, for others.
<b>bulk buyer</b>	Business or organization that buys goods in large quantities, e. g a supermarket chain.
<b>CAD</b>	Abbreviation for cash against documents.
<b>clear (A)</b>	To play an account. (B) To pass goods through customs.
<b>commercial invoice</b>	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

**per pro** For and on behalf of.

**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 before 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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*Навчальне видання*

Нижнікова Лариса Вікторівна

**РІЗНОМАНІТНІ ВИДИ  
ДІЛОВИХ КОМЕРЦІЙНИХ ЛИСТІВ**

Практикум

для студентів та аспірантів

Одеської національної юридичної академії,  
які вивчають юридичні дисципліни англійською мовою

Нижнікова Л.В. Різноманітні види ділових комерційних листів : практикум / Л.В. Нижнікова. — О. : Фенікс, 2008. — 60 с.

*Автор висловлює щирю подяку  
Президентові ОНЮА, академіку С.В. Ківалову  
за організацію вивчення юридичних дисциплін англійською  
мовою та публікацію цього методичного посібника*

Верстка, обкладинка

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