

## Structuring a Formal Letter

Sender Name  
Sender Full Address

Recipient Name  
Recipient Company (if appropriate)  
Recipient Full Address

Date

**Salutation:**  
Dear Sir or Madam  
or  
Dear Mr Smith

Re: (Not compulsory)

**Introductory paragraph** – explain why you are writing the letter (purpose of the text).

**Main body** – develop points fully – use facts and evidence to back up points where appropriate. This should be written in paragraphs with one key point per paragraph.

**Conclusion paragraph** – explain what resolution you want from the letter.

**Valediction: (note capitalisation)**  
Yours faithfully  
Yours sincerely  
(Never (Kind) regards – this is for emails)