

4. The Salutation:

It is placed below the inside address. To address a firm or company its address is either Dear Sir or Dear Gentlemen but if the letter is addressed to a single person/ individual the usual forms are:

- (a) Dear Sir.
- (b) Dear Madam,
- (c) Dear Mr./Mrs./Miss/ Ms

5. The Subject

It is generally placed between the salutation and the first line of the first paragraph. e.g.

Sub: Prevention from corona virus.

6. The attention line:

Sometimes an attention line may be written if the writer wants his letter to reach a particular person in the firm. It is often placed between the inside address and the salutation thus:

The Universal Trading Co. Ltd.
30 Canning Street
Calcutta
Attention Mr P.K Banerjee
Dear Sirs

7. The Body of the letter:

It is the most important part of the letter. It contains the information the writer wants to communicate. It should be clear, direct, and brief and a separate paragraph should be written to make every point clear.

8. The Complementary close:

The forms which are in general use are as below:

Yours faithfully
Yours truly
Yours Sincerely
Sincerely yours