WRITING BUSINE Useful phrases	SS LETTERS
Salutation	 Dear Mr Brown Dear Ms White Dear Sir Dear Sirs Dear Madam Dear Sir or Madam Gentlemen
Starting	 We are writing to inform you that to confirm to request to enquire about I am contacting you for the following reason. I recently read/heard about and would like to know Having seen your advertisement in , I would like to I would be interested in (obtaining/receiving) I received your address from and would like to I am writing to tell you about
Referring to previous contact	 Thank you for your letter of March 15 Thank you for contacting us. In reply to your request Thank you for your letter regarding With reference to our telephone conversation yesterday Further to our meeting last week It was a pleasure meeting you in London last month. I enjoyed having lunch with you last week in Tokyo. I would just like to confirm the main points we discussed on Tuesday
Making a request	 We would appreciate it if you would I would be grateful if you could Could you please send me Could you possibly tell us/let us have In addition, I would like to receive It would be helpful if you could send us I am interested in (obtaining/receiving) I would appreciate your immediate attention to this matter. Please let me know what action you propose to take.
Offering help	 We would be happy to Would you like us to We are quite willing to Our company would be pleased to
Giving good	 We are pleased to announce that I am delighted to inform you that

news	You will be pleased to learn that
Giving bad news	We regret to inform you that I'm afraid it would not be possible to Unfortunately we cannot/we are unable to After careful consideration we have decided (not) to
Complaining	 I am writing to express my dissatisfaction with I am writing to complain about Please note that the goods we ordered on (date) have not yet arrived. We regret to inform you that our order n° is now considerably overdue. I would like to query the transport charges which seem unusually high.
Apologizing	 We are sorry for the delay in replying I regret any inconvenience caused I would like to apologize for (the delay/the inconvenience) Once again, I apologise for any inconvenience.
Orders	 Thank you for your quotation of We are pleased to place an order with your company for We would like to cancel our order n° Please confirm receipt of our order. I am pleased to acknowledge receipt of your order n° Your order will be processed as quickly as possible. It will take about (three) weeks to process your order. We can guarantee delivery before Unfortunately these articles are no longer available/are out of stock.
Prices	 Please send us your price list. You will find enclosed our most recent catalogue and price list. Please note that our prices are subject to change without notice. We have pleasure in enclosing a detailed quotation. We can make you a firm offer of Our terms of payment are as follows :
Referring to payment	 Our records show that we have not yet received payment of According to our records Please send payment as soon as possible. You will receive a credit note for the sum of
Enclosing documents	 I am enclosing Please find enclosed You will find enclosed
Closing remarks	 If we can be of any further assistance, please let us know If I can help in any way, please do not hesitate to contact me If you require more information For further details Thank you for taking this into consideration

	 Thank you for your help. We hope you are happy with this arrangement. We hope you can settle this matter to our satisfaction.
Referring to future business	 We look forward to a successful working relationship in the future We would be (very) pleased to do business with your company. I would be happy to have an opportunity to work with your firm.
Referring to future contact	 I look forward to seeing you next week Looking forward to hearing from you " " to receiving your comments I look forward to meeting you on the 15th I would appreciate a reply at your earliest convenience. An early reply would be appreciated.
Ending business letters	 Sincerely, } Yours sincerely, } (for all customers/clients) Sincerely yours, } Regards, (for those you already know and/or with whom you already have a working relationship.)