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OXFORD HANDBOOK OF

With Workbook

# Commercial Correspondence

A. Ashley



OXFORD HANDBOOK OF







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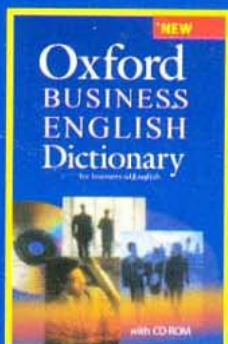
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## The essential reference guide to writing effective correspondence

You know what you want to say - but how do you say it? This book has the answer.

- It shows you how to handle *enquiries, payments, banking, insurance, personnel, and social correspondence*.
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# Contents

	Introduction	page 5
<b>1</b>	Letters, faxes, and emails	7
<b>2</b>	Content and style	29
<b>3</b>	Enquiries	38
<b>4</b>	Replies and quotations	47
<b>5</b>	Orders	61
<b>6</b>	Payment	76
<b>7</b>	Complaints and adjustments	99
<b>8</b>	Credit	117
<b>9</b>	Banking	137
<b>10</b>	Agents and agencies	168
<b>11</b>	Transportation and shipping	185
<b>12</b>	Insurance	221
<b>13</b>	Miscellaneous correspondence	241
<b>14</b>	Memos and reports	250
<b>15</b>	Personnel appointments	266
	Answer key	282
	Glossary	288
	Index	297
	Work book	305



Correspondence, whether it is by letter, fax, or email, is a key aspect of the world of commerce and business. 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 can promote 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 as much a part of a business education as accountancy or economics.

*The Oxford Handbook of Commercial Correspondence* is intended for people who need to write commercial correspondence in English as part of their work, and for students of business and commerce who plan to make a career in the business world. It aims to provide practical help in writing commercial correspondence of all kinds, including letters, faxes, emails, reports, memos, social correspondence, and application letters and cvs. 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.

Users of earlier editions of this book will notice that, while it retains the core elements of previous editions, this third edition has been revised and updated to reflect changes and developments in commercial correspondence, in particular the wider use of email in the business world.

The book deals with the structure, presentation, content, and style of all kinds of correspondence. It covers various types of transaction including enquiries, quotations, orders, payments, credit, complaints, and adjustments, and provides background information and examples of commercial correspondence from the main types of commercial organization, for example banks, insurance companies, agencies, and

companies involved in transportation, including shipping.

For the purposes of this book, we have chosen the blocked style of correspondence with no punctuation and have used some representative styles of presentation and layout. You may find other ways of doing things which are perfectly acceptable, and individual companies may have their own preferred style for correspondence. The most important thing is to be clear and consistent in whatever you choose to do.

Unit 1 introduces the three main kinds of commercial correspondence – letters, faxes, and emails. The characteristic features of each are illustrated with examples, and guidance is given on when each kind should be used. Unit 2, again fully illustrated with examples, deals with the important areas of content and style. Each unit thereafter follows the same pattern:

- An introduction to the topics covered in the unit, 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, where appropriate, lists of alternative phrases, sentences, or paragraphs which you can substitute in different situations.
- Example correspondence and transactions, together with comprehension questions focusing on content, vocabulary, style, and the roles of the correspondents.
- At the end of the unit, a summary of key information in 'Points to remember' to refresh your memory.

At the back of the book you will find:

- An answer key to the comprehension questions.
- A new glossary of useful business and commercial vocabulary to help you consolidate and build your knowledge.
- A revised and extended index to help you access information throughout the book quickly and easily.

The accompanying Workbook provides supplementary practice material.

The correspondence and documents used reflect authentic transactions and supply information about commercial practice in the UK. The Handbook also helps you to gain a better understanding of the sometimes confusing roles of different commercial organizations, e.g. merchant banks and commercial banks, Lloyd's and other insurance companies, The Baltic Exchange and the Shipping Conference.

*The Oxford Handbook of Commercial Correspondence* has been designed to provide a comprehensive guide and reference to the essential writing skills needed in the commercial world. Above all, we hope that this book will enable you to improve your writing skills so that you can approach any business writing task with increased confidence.



# Letters, faxes, and emails

## Letters

- 8 LAYOUT 1
- 8 Sender's address
- 8 Date
- 8 Inside address
- 10 Attention line
- 10 Salutation
- 11 Body of the letter
- 11 Complimentary close
- 11 Signature
- 12 LAYOUT 2
- 12 Letterhead
- 12 References
- 14 Per pro
- 14 Job title
- 14 Enclosures
- 14 LAYOUT 3
- 14 Private and confidential
- 14 Subject title
- 14 Copies
- 14 ADDRESSING ENVELOPES

## Faxes

- 16 INTRODUCTION
- 16 Preparing for transmission
- 16 STYLE
- EXAMPLES 17 Advice of damaged consignment
- 18 Response to importer's enquiry
- 19 Fax accompanying an order

## Emails

- 20 INTRODUCTION
- 20 Advantages
- 20 Disadvantages
- 20 Email and other forms of correspondence
- 20 Email addresses
- 21 LAYOUT
- 21 Header information
- 21 Message text
- 21 Signature
- 22 STYLE
- 22 Email abbreviations
- EXAMPLES 23 Asking for an estimate
- 24 Making arrangements for an estimate
- 25 Asking for information
- 26 Request for goods on approval
- 27 Reply to request for goods on approval

## Points to remember

- 28 Letters
- 28 Faxes
- 28 Emails



## Letters

### LAYOUT 1►

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

### Sender's address

In correspondence that does not have a **LETTERHEAD**, the sender's address is placed in the top right-hand corner of the page. It is also acceptable, but less common, to place it in the top left-hand corner. Punctuation is rarely used in addresses these days.

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

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

### Date

The date is written directly below the sender's address, separated from it by a space. In the case of correspondence with a letterhead ► **see page 12**, it is usually written on the right-hand side of the page.

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

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

### Inside address

The **INSIDE ADDRESS** is written below the sender's address and on the left-hand side of the page.

### Surname known

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

**COURTESY TITLES** used in addresses are as follows:

- *Mr* (pronounced /'mɪstə/) is the usual courtesy title for a man. The unabbreviated form *Mister* should not be used.
- *Mrs* (pronounced /'mɪsɪz/, no unabbreviated form) is used for a married woman.
- *Miss* (pronounced /'mɪs/, not an abbreviation) is used for an unmarried woman.
- *Ms* (pronounced /mɪz/ or /məs/, no unabbreviated form) is used for both married and unmarried women. It is advisable to use this form of address when you are unsure whether the woman you are writing to is married or not, or do not know which title she prefers.
- *Messrs* (pronounced /'mesəz/, abbreviation for French 'Messieurs', which is never used) is used occasionally for two or more men, e.g. *Messrs P. Jones and B.L. Parker*, but more commonly forms part of the name of a company, e.g. *Messrs Collier, Clark & Co*. It is rather old-fashioned.

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

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

All these courtesy titles, except *Esq.*, are also used in salutations ► **see page 10**.

## 1 Sender's address

1 Bredgade 51  
DK 1260  
Copenhagen K  
DENMARK

## 2 Date

2 6 May 20—

## 3 Inside address

3 Compuvision Ltd  
Warwick House  
Warwick Street  
Forest Hill  
London SE23 1JF  
UK

## 4 Attention line

4 For the attention of the Sales Manager

## 5 Salutation

5 Dear Sir or Madam

## 6 Body of the letter

6 Please would you send me details of your DVD video systems.  
I am particularly interested in the Omega range.

## 7 Complimentary close

7 Yours faithfully

## 8 Signature

8 *B. Kaasen*

(Ms) B. Kaasen



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

#### Job title known

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

#### Department known

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

►see letter on page 43.

#### Company known

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

#### Order of inside address

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

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

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

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

*Facoltà di Medicina*

*Via Gentile 182*

*I-70100 Bari*

*Lehrschule für Bodenkunde*

*Amalienstrasse*

*D-80000 München 40*

It is simplest to follow the above order and style, though variations are possible: for example the name of the county, e.g. *Lancashire*, may, if known, be included on the line below the name of the town or city; the postcode may be written on a separate line; the name of the town, as well as the country, may be in capital letters ►see also page 14.

#### Attention line

An alternative to including the recipient's name or job title in the address is to use an ATTENTION LINE ►see letter on page 9.

#### Salutation

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

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

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

*Dear Sir or Madam* (or *Dear Sir / Madam*) is used to address a person when you do not know their name or sex. Notice that Ms Kaasen in the letter on page 9 uses this form, i.e. she does not assume that the sales manager of Compuvision Ltd is a man ►see also page 36.

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

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

### Body of the letter

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

### Complimentary close

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

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

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

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

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

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

### Signature

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

It is, to some extent, a matter of choice whether you sign with your initial/s, e.g. *D. Jenkins*, or your full given name, e.g. *David Jenkins*, and whether you include your courtesy title in your signature block as in the letter on page 9. But if you include neither your given name nor your title, your correspondent will not be able to identify your sex and may give you the wrong title when he or she replies.

TITLE	STATUS	COMPLIMENTARY CLOSE
Mr	married or unmarried male	Yours sincerely
Mrs	married female	Yours sincerely
Miss	unmarried female	Yours sincerely
Ms	married or unmarried female	Yours sincerely
Sir	male – name not known	Yours faithfully
Madam	female – name not known	Yours faithfully
Sir/Madam	when unsure whether you are addressing male or female	Yours faithfully
medical/academic/military e.g. Dr/Professor/General	these titles do not change whether addressing a male or female	Yours sincerely



## Fax

## Nigerian Exploration Company

Block D . Surulere Industrial Road  
Ogba . Ikeja . Lagos

Telephone (+234) 1 483 6082/3/4/5  
Facsimile (234) 1 483 7001

---

**To** John Malcovitch, Chief Engineer  
**From** Tosin Omosade, United Drilling Inc. Managing Director  
**Fax** 213-890-0740  
**Topic** Drilling Heads  
**No. of pages** 1-5

---

c.c. Kwame Adeole (Accountant)  
Vidal Lamont (Chief Engineer)

Pages 2-4 of this fax are specifications for the exploration drilling heads that we discussed on your visit here in October. Could you please supply these heads as soon as possible?

I am also sending our official Order No. AT 320-1046. I shall make arrangements to open a confirmed letter of credit with the Nigerian International Bank as soon as you have sent me your invoice and details of shipment.

I look forward to hearing from you.

*Tosin Omosade*

Tosin Omosade (Mr)  
Managing Director

### Fax accompanying an order

With this fax, an importer is sending an official order and specifications for the drills he requires. He says that a **CONFIRMED LETTER OF CREDIT** will be opened once he has the supplier's **COMMERCIAL INVOICE**. Notice that the fax is copied to his company's accountant, and also the chief engineer.

# Emails

## INTRODUCTION

*Email* (short for *electronic mail*) is a means of sending messages between computers.

To send and receive email you need access to the Internet. An Internet Service Provider (ISP) will provide you with connection software, which is often free. This will give you Internet access, storage for incoming mail, and the capability to read your messages. Finally, you need email software, generally already installed in modern computers, so that you can write, send, receive, and read messages.

## Advantages

There are numerous advantages to email. It is personal and easy to use. It can be used both within and between companies, and is an effective way to communicate quickly and easily with people all over the world. It is especially useful for short messages and for everyday correspondence, e.g. setting up a meeting, passing on information, and making or replying to a request.

You can pick up your email messages, even when you are travelling, via a laptop or palmtop. With compatible systems, you can access text and graphic documents, and spreadsheets. And whatever you send or receive can be quickly and easily filed.

## Disadvantages

The disadvantages of email include technical problems which may result in the unexpected non-delivery of messages, or attachments arriving in unreadable form. A non-technical disadvantage is that, paradoxically, the ease with which messages can be sent results in large amounts of 'junk' and unnecessary communication, which waste time.

As with faxes, a major drawback is the lack of privacy and security. Do not use email to communicate confidential information. It is sometimes said that an email message is like a postcard – anyone can read what you have written. However, digital signing and encryption (coding data, so that it can only be

read by authorized users), which both work along similar lines, make email more secure.

## Email and other forms of correspondence

There are several areas of business communication where more traditional forms of correspondence are still the most suitable. For example, personal and sensitive correspondence such as messages of congratulation, condolence, or complaint are usually best done by letter. Confirmation of contracts, memos which are confidential and must be signed to acknowledge receipt, and any correspondence which may be needed for legal or insurance purposes should not normally be sent by email. You might find a job on the Internet, but most companies would still expect your application to consist of a completed form with a covering letter.

## Email addresses

Typical email addresses look like this:

dfranks@intchem.co.no  
corneyg@kingsway.ac.uk

The first part of the email address is usually the surname and initial of the person you are contacting, or the name if it is a department, or a shortened version of it. The second part, which appears immediately after the @ (at), is the name of the ISP or organization, or again an abbreviation of it. Usually, the last part of the address includes the domain name suffixes referring to the type of organization (e.g. '.co' for 'company', '.ac' ('academic') for a university) and to the country from which the message was sent (e.g. '.no' for Norway, '.uk' for the United Kingdom).

Other examples of domain name suffixes referring to types of organization include:

.biz	business
.gov	government office
.org	non-profit-making organization (e.g. a charity)
.pro	profession (e.g. medicine, law)



If the name of a country in its main language differs significantly from its name in English, this is reflected in its domain name suffix, e.g.:

.de Deutschland (Germany)  
 .es España (Spain)  
 .za Zuid Afrika (South Africa)

## LAYOUT ▼

Below is a typical email message.

### Header information

The header gives essential information about the message. In addition to the basic details shown in the sample, it may include:

#### c.c.

This stands for carbon copies, which means much the same as it does on a letter

► see page 14. Here you insert the email addresses of anyone you want to send copies of the message to.

#### b.c.c.

This stands for blind carbon copies, which, as in a letter, you should use if you do not want the main recipient to know who has received copies ► see page 14.

### Attachments

Icons of any ATTACHMENTS will appear here.

The amount of header information, and the order in which it appears, will vary according to the software being used, so do not worry if the messages you send and receive do not look exactly like the one in the example.

### Message text

The presentation of the text in an email is usually less formal than in a letter. In this example Ms Kaasen has used the formal *Dear Sir / Madam*, but she could simply have headed her message *For the attention of the Sales Manager*. Rather than ending with *Yours faithfully*, she uses the less formal *I look forward to hearing from you*.

### Signature

This is like the signature block in a letter, although it usually includes more details, e.g. the sender's company or private address, and telephone and fax numbers. You can program your email software to add your signature automatically to the end of outgoing messages.

#### 1 Header information

#### 2 Message text

#### 3 Signature block

**1** Header information

To: **1** Compuvision Ltd

Cc:

Subject: Quad sound systems

**2** Message text

**2** Dear Sir / Madam

Please would you send me details of your quad sound systems, advertised in the April edition of 'Sound Monthly'?

I am particularly interested in the Omega range.

I look forward to hearing from you.

**3** Signature block

**3** Beatrix Kaasen (Ms)  
 Bredgade 51  
 DK 1260  
 Copenhagen K  
 Tel / Fax: (+45) 741583  
 Email: kaasenb@intertel.net.dk

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## STYLE

Email is a relatively recent development, and because it is perceived as a quick and informal means of communication, people are often unclear about the style and conventions they should use in business situations.

As a general rule, although email correspondence may tend towards informality, it should follow the same principles as any other form of business correspondence.

Here are some basic tips about style:

- In general, email messages follow the style and conventions used in letters or faxes. For example, you can use salutations such as *Dear Mr Pinto* or *Dear Tom*, and complimentary closes such as *Yours sincerely* or *Best wishes*. However, if you know the recipient well, or if you are exchanging a series of messages with one person, you may dispense with the salutation and complimentary close.
- Do not confuse personal messages with business messages. In a business message, the same rules of writing apply as for a letter: write clearly, carefully, and courteously; consider audience, purpose, clarity, consistency, conciseness, and tone.
- Use correct grammar, spelling, capitalization, and punctuation, as you would in any other form of correspondence.
- Do not write words in capital letters in an email message. This can be seen as the equivalent of shouting and therefore have a negative effect. If you want to stress a word, put asterisks on each side of it, e.g. *\*urgent\**.
- Keep your email messages short and to the point. People often receive a lot of emails at work, so conciseness is especially important.
- In general, limit yourself to one topic per message. This helps to keep the message brief and makes it easier for the recipient to answer, file, and retrieve it later.
- Check your email message for mistakes before you send it, just as you would check a letter or a fax message.

## Email abbreviations

### TLAs (three-letter acronyms)

In order to keep email messages short, people sometimes use abbreviations for common expressions, just as they do in text messaging. These are known as TLAs (three-letter acronyms), although some of them are more than three letters long. Here is a list of some of the most commonly used TLAs:

AFAIK	<i>as far as I know</i>
BFN	<i>bye for now</i>
BTW	<i>by the way</i>
COB	<i>close of business</i>
FYI	<i>for your information</i>
IOW	<i>in other words</i>
NRN	<i>no reply necessary</i>
OTOH	<i>on the other hand</i>

Use TLAs with great care, and only when you have established a friendly, informal relationship with your correspondent. They should not be used in letters and faxes.

### Emoticons

Emoticons (a combination of the words *emotion* and *icon*), also known as *smileys*, are often used in informal email correspondence. They express emotions which may not be evident from the words alone, e.g.:

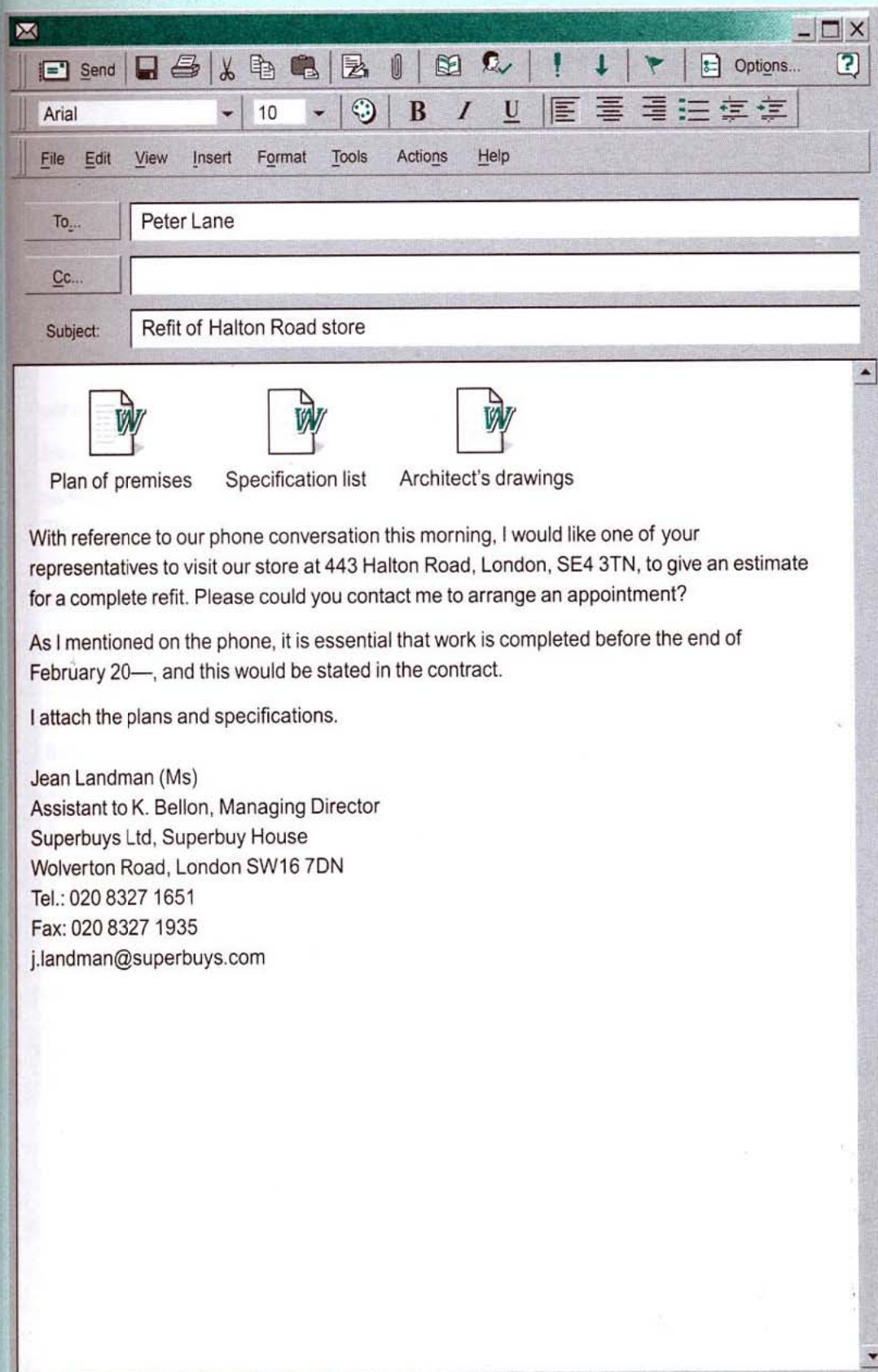
:)	<i>a smile</i>
:(	<i>a frown</i>
;-)	<i>a wink</i>

On the whole, it is better not to use them in business messages, as they may be considered unprofessional, especially if you do not know the recipient well or are not sure that he or she will understand them.



## Asking for an estimate

Here is an example of an email asking for an ESTIMATE to refit a store. There are three attachments. Notice that the email is quite short. It is acceptable, as here, to omit the salutation and the complimentary close when the sender and recipient have been in touch with each other previously.

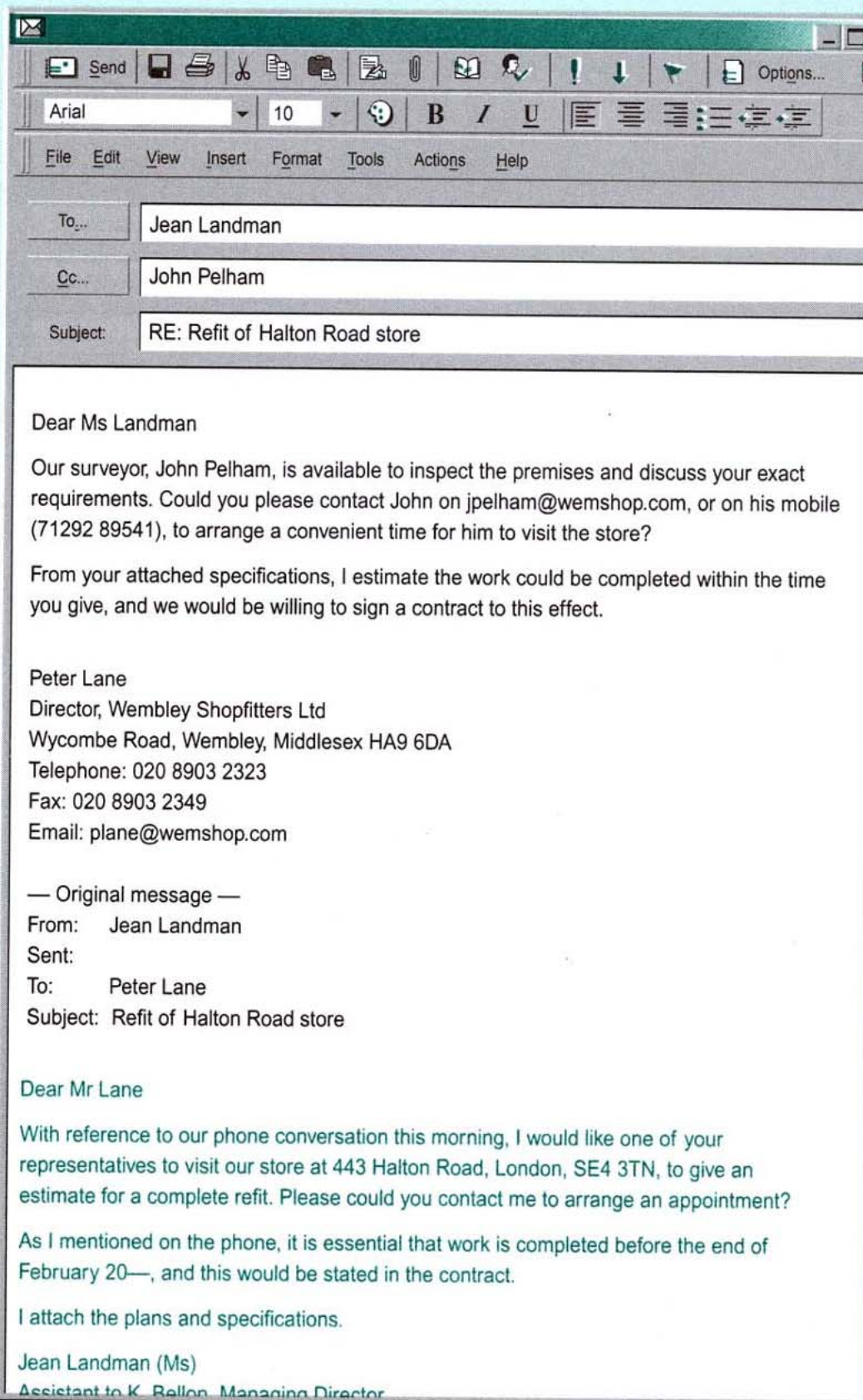




## Making arrangements for an estimate

Peter Lane replies to Jean Landman, copying the message to the surveyor, John Pelham. Notice that this message fulfils the requirements for correspondence dealing with an enquiry, i.e. the reply is sent as soon as possible and covers the points mentioned in the enquiry. The style is quite informal but still polite and businesslike.

The letters *RE:* appear before the subject title in the header information. This indicates that Peter Lane has selected the 'reply' option. The original message appears below his reply.





## Asking for information

A company has emailed their local CHAMBER OF COMMERCE to ask for some information about their prospective DISTRIBUTORS, Sato Inc. In this reply, the answers given by the chamber of commerce have been inserted at the relevant points in the original message. They are preceded by the '>' symbol.

The screenshot shows an email client window with a menu bar (File, Edit, View, Insert, Format, Tools, Actions, Help) and a toolbar with icons for Send, Print, Cut, Copy, Paste, Undo, Redo, Bold, Italic, Underline, Bulleted List, Numbered List, Indent, Outdent, and a Help icon. The email header shows 'To: Allan Rubain', 'Cc:', and 'Subject: RE: Sato Inc.'.

Dear Mr Rubain

> Please find answers to your queries below.

How long has the company been in business?

> The company has traded for 24 years under its current name.

How many showrooms does it have?

> It has a chain of 30 showrooms throughout the country.

What is its turnover every year?

> Its registered turnover this year was \$410 million.

Will its products compete with mine?

> It specializes in foreign cars – yours will be unique to your country.

How is it regarded in Japan?

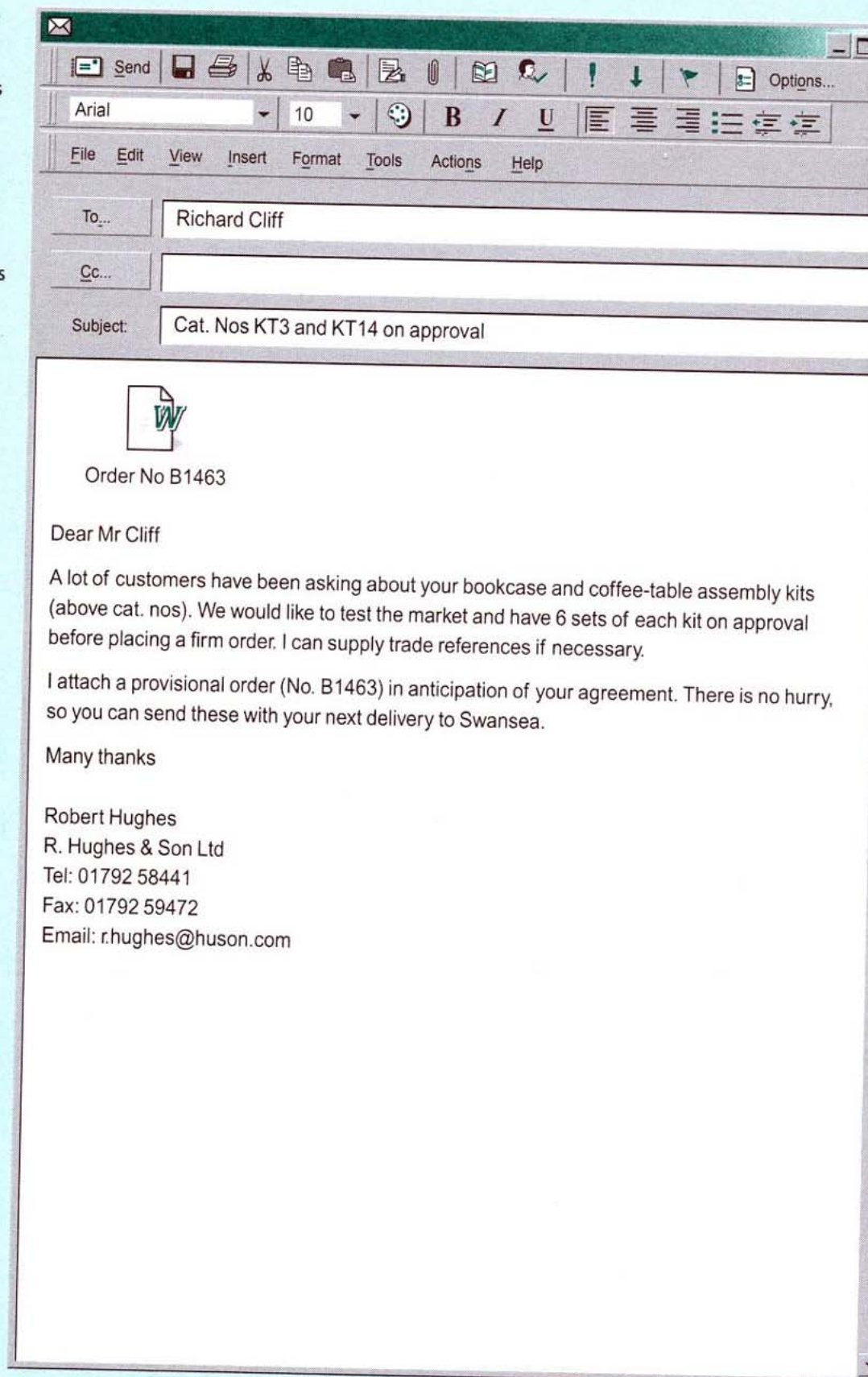
> It has an excellent reputation.

I hope this information is useful.

Kyoko Mamura (Ms)  
Assistant to Trade Information Officer  
Sakuragi Bldg, Minami Aoyama, Minato-ku, Tokyo 109  
Tel: (+81) 3 4507 6851  
Fax: (+81) 3 4507 8890  
Email: mamurak@tcha.com.jp

## Request for goods on approval

Mr Cliff of Homemakers is a furniture manufacturer and supplies Mr Hughes's shop with a wide range of goods. In this example, Mr Hughes wants two new products ON APPROVAL.



### Questions

- 1 Why does Mr Hughes want the goods on approval?
- 2 What does Mr Hughes think might be required to get goods on approval?
- 3 What sort of order has been sent, and how has it been sent?
- 4 Is this an urgent request?



# Answer key

Note: For reasons of space, information such as addresses and dates is not set out at the top of most model letters, faxes, or emails in this Answer key (email signature blocks are also not included). If you are unfamiliar with the layout of a formal letter, a business fax, or a business email in English, you should work through the exercises in Units 1 and 2 of this Workbook before proceeding to the other units.

## Unit 1

### Letters, faxes, and emails

#### 1 Letters: true or false?

- |                     |                                     |
|---------------------|-------------------------------------|
| 1 F Yours sincerely | 7 T                                 |
| 2 F carbon copy     | 8 F Public Limited Company          |
| 3 F Dear Mr Smith   | 9 T                                 |
| 4 F chairman        | 10 T                                |
| 5 T                 | 11 T                                |
| 6 F 2 June 2005     | 12 F used for someone you know well |

#### 2 Order of addresses

- |  |   |
|--|---|
| 1 Soundsonic Ltd<br>Warwick House<br>57-59 Warwick Street<br>London<br>SE23 1JF                            | 5 Mrs S. Moreno<br>Chief Accountant<br>Intercom<br>351 Avda Luis de Morales<br>E-41006 Sevilla      |
| 2 Sig. D. Fregoni<br>Managing Director<br>Fregoni S.p.A.<br>Piazza Leonardo da Vinci 254<br>I-20133 Milano | 6 Ms Maria Nikolakaki<br>Nikitara 541<br>85100 Rhodes<br>Greece                                     |
| 3 Herr Heinz Bente<br>Chairman<br>Bente Spedition GmbH<br>Feldbergstr. 30<br>D-6000 Frankfurt 1            | 7 Mrs Junko Shiratori<br>Excel Heights 501<br>7-3-8 Nakakasai<br>Edogawa-ku 139<br>Tokyo<br>Japan   |
| 4 The Sales Manager<br>Sportique et Cie<br>201 rue Sambin<br>F-21000 Dijon                                 | 8 The Transport Director<br>VHF Vehicles Ltd<br>301 Leighton Road<br>Kentish Town<br>London NW5 2QE |