

[Insert company or personal letterhead, or type your name and address]

January 27, 1997

[Mr/Ms] [First Name] X. [Last Name]

[Position]

[Company]

[Department]

[Division]

[Address 1]

[Address 2]

[City], [St/Prov], [Country] [ZIP/POSTAL]

Re: [Subject of Letter]

[Salutation]

[Body of Letter]

Sincerely,

[Your Name]

[Your Position]

[Notations for Enclosures, cc:, etc.]