[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]

[Salutation]

Happy birthday, [First Name]! Everyone at [your own company] wishes you the best for the day and for the year ahead.

Congratulations, and thank you for your business in the past year. I look forward to seeing you again soon.

Sincerely,

[Your Name]

[Your Position]

[Notations for Enclosures, cc:, etc.]