When writing letters, you should put all the information necessary to convey the message of theme of the letter to the recipient/s. If you are writing for a friend, then you will not need the formalities of a business letter, such as the inside address, attention, etc. All you need is the date and you are good to go.

However, if you are writing a formal or business letter, you have to include all the essential aspects of a standard letter and these are the:

* + Address heading
  + Date
  + Inside address
  + Attention
  + Greeting
  + Subject line
  + Body
  + Closing
  + Signature
  + Postscript
  + Notation

Before you go to the body of the letter, you should first start with the proper greeting or salutation to the reader. The most common are “dear”, “to whom it may concern”, “hello”, etc. If this is intended to be a formal letter, then you should use the proper title of the recipient, such as “Mr. / Ms.”, “Dr.”, etc. then followed by the last name and a comma. You can now finish your letter by following the structure above.