**I. Contact Information and details of employee, relatives, friends or business associate to whom letter is to be sent**.

* Name of employee, relatives, friends or business associate to whom letter is to be sent.
* Address of employee, relatives, friends or business associate to whom letter is to be sent.
* Date on which letter is send

**II. SALUTATION**

(Dear employee, relatives, friends or business associate to whom letter sent.)

**III .LETTER BODY**

* First Part: In this starting part of the letter you start by offering your warm and casual greetings and also mention the coming festival or holiday for which letter is written.
* Second Part: This content in this part of the letter entirely depends upon the type of addressee. If addressee is a business associate or an employee then you can thank them for their association with the company and can also share the achievements of the corporate. If the addressee is your family member of friend then you can include personal details regarding your family members. If any party is organized by you then the details regarding it can also be included here.
* Third Part: In this final part of the letter you convey your good wishes for the coming holidays.

**IV. CLOSURE**

Warm Regards

Signature of the sender

Name of the sender