

[Insert your firm's address]
[Include contact person in firm]

[Insert Date]

[Insert client's address]

*Insert a subject heading
which the client will easily
identify with.*

Dear [Insert particular contact person's name if known]

[INSERT SUBJECT HEADING]

We refer to our meeting on [insert date] and your request for advice in respect of the purchase/sale of In particular, you requested advice concerning:

- [Insert advice requested details];
- [Insert advice requested details]; and
- [Insert advice requested details].

*Concisely outlines the
client's instructions and
your perception of what
the client really needs*

Below is detailed our understanding of your relevant circumstances, and the basis of our advice.

Our understanding

Use sub-headings set out where letter is going

Pursuant to the information supplied by you, we understand that:

- [Insert relevant circumstances of client that affect your advice];
- [Insert relevant circumstances of client that affect your advice]; and
- [Insert relevant circumstances of client that affect your advice].

Concisely outlines any assumptions upon which your advice is based, or any other qualifications (without simply regurgitating or summarising facts). Sets out the critical facts that are relevant to your advice. Allows an opportunity for the client to confirm this.

If our understanding is incorrect or there are any material omissions, please advise us immediately, as it may affect the conclusions reached in our advice.

Executive Summary

After considering your circumstances we recommend.....

Concisely outlines your overall conclusions and recommendations for the client

Below is detailed the precise basis for our recommendations.

Detailed advice

[Insert precise details of advice and circumstances...i.e....In purchasing or selling a business....]

[Insert references to Appendices, if any. IE In Appendix A 'Title' is more detail concerning...]

- ← *May concisely summarises the strengths and weaknesses of the client's legal and practical position on each of those matters or actions (without going through the detail or simply regurgitating or repeating material which appears in the lenathier memo of advice)*
- ← *May concisely assesses the client's options on each matter or action, and makes specific recommendations for each one*
- Concisely concludes by advising the client of the client's next steps (eg discussing aspects of your advice with you, supplying you with further information which you request and which is within the client's knowledge, authorising you to pursue further research on something, commencing proceedings, etc).*

Accordingly, we recommend.....

Disclaimers

[Insert any relevant disclaimers]. [For example: "The advice given in this letter is for the recipient only and may not be suitable for other applications. The firm takes no responsibility for liability as a result of incorrect use of the above information. This advice is made on certain assumptions and using a particular case, if these circumstances change then any advice in this letter become void."

* * * *

Please do not hesitate to contact [insert name] on [insert direct phone number] if you have any questions in relation to this advice.

Yours sincerely {use if letter addressed to a particular person. IE Dear Joanne}

Yours faithfully {use if letter is generally addressed. IE Dear Sir/Madam/Public Officer}

[Insert signature]

[Insert the person's name is signing the letter]

[Insert the position of person signing the letter]

[Insert page break]

Appendix A: "Title of Appendix A"

[Insert page break]

Appendix B: "Title of Appendix B"**File note**

Because you have only recently started in professional practice, a supervisor in your firm will be actually signing the letter. So the letter should be supported by a file note of approximately 5 to 6 pages detailing calculations and research that supports your conclusions. This file note is not included in the word count, but allows your supervisor to see how you have reached your conclusions in the letter of advice.

End of example.

* * * * *

Key points for effective business letter writing

- Ensure that you have addressed what the client is asking for advice on.
- Be concise and clear
- Kept technical jargon to a minimal
- Use abbreviations and acronyms to a minimum. If you do use ensure that they are initially defined. For example..."You plan to purchase Deliver-on-Time (the '**Business**') from Joanne for \$1 million. We understand the Business consists of..." or "The proposed purchase will have capital gains tax ('**CGT**') implications..."
- Be consistent in your use of terminology. Do not swap and change. For example if you define Deliver-on-Time as the Business, then through out the letter only use the term the Business, do not some times use Deliver-on-Time and then others the Business.
- Kept references to section/legislation and cases to a minium. Only use if pivotal to the advice. Consider the use of Appendices if want to refer to particular sections or cases.
- Think of the use of bullet points and tables to improve formatting and delineation of information to the client.
- Use appendices for detailed areas of the advice (if appropriate).
- Try to kept length of letter to 3 or 4 pages in length.
- Be professional. What impression would the letter make on the client?
- Use words to describe numbers 'one' to 'ten', and then figures to describe '11' and above – unless the number is part of a date (3 March 2007); refers to a page, section or clause or similar item number (clause 7); or refers to a percentage (5 per cent).