

BRITISH ENGLISH

	if you don't know the name	if you know the name	if you're doing business regularly
Opening	Dear Sir or Madam(,) Dear Sir/Madam(,)	Dear Mr.(.) Cale(,) Dear Ms.(.) Cale(,) Dear Mrs.(.) Cale(,)	(Dear) John(,) (Dear) Louise(,) Dear all/everyone(,)
Closing	Yours faithfully(,)	Yours sincerely(,)	(With) Best regards(,) (Kind) Regards(,) (With) Best wishes(,) All the best(,)

AMERICAN ENGLISH

	if you don't know the name	if you know the name	if you're doing business regularly
Opening	Dear Sir or Madam(/,:) Dear Sir/Madam(/,:) Ladies and Gentlemen(/,:) To whom it may concern(/,:)	Dear Mr. Cale(/,:) Dear Ms. Cale(/,:) Dear Mrs. Cale(/,:)	(Dear) John(/,:) (Dear) Louise(/,:) Dear all/everyone(/,:)
Closing	Yours truly, Sincerely (yours),	Yours truly, Sincerely (yours), Cordially (yours),	(With) Best regards, (Kind) Regards, Truly yours, All the best,