

Arias C, Chaves O, & Navarro A
Unit 3: Writing and Submitting Financial Statements
Lesson #3
Pre-Task 1

Handout 2



Parts of an Email and
Useful Cordial Phrases for Business Emails

Practice

Work in groups of 2-3.

Use the following **Useful Language** to interact with your partner.

Useful Language

- A. What phrase do you think corresponds to number 1?
- B. I think/guess that number 1 corresponds to the phrase...
- B. I think/believe that in number 1, the best phrase is...

- A. What do you think this phrase is used for?
- B. I think/guess this phrase is used for the salutation of the email.
- B. I think/believe this phrase is used for the closing of the email.

Other expressions

- If I am not mistaken, ...
- If I remember correctly, ...
- I agree.
- I disagree/ I don't agree.
- I'm not sure.

Drag and drop the corresponding phrase to complete each part of the email.

<i>For further information, please do not hesitate to contact me</i>
<i>Yours sincerely</i>
<i>Dear Ms. Rojas</i>
<i>I am writing to let you know</i>

Subject: *Fw: FASB Comment Letter Acknowledgement*

1. _____,

2. _____ in plain words the actual current needs and my proposed application: The statement of cash flows is conceptually simple: it is intended to show all the cash inflows and outflows of the firm during the period. However, as the cash flow statement must combine cash flows that are recognized on the balance sheet (purchases of assets, for example) and the income statement (cash received from the sale of goods, for example), it is computationally more difficult.

3. _____.

4. _____,

...

Reference:

https://www.fasb.org/jsp/FASB/CommentLetter_C/ViewCommentLetter&cid=1175803436402