

Dear Sir

To whom it may concern

Dear Ms Smith

# ***3 HOW TO WRITE A .....***

- BUSINESS LETTER
- USEFUL PHRASES FOR WRITING LETTERS
- EMAILS AND FAXES
- LAST BUT NOT LEAST – PUNCTUATION
- EXERCISES

*Dear  
Jane*



**Writing letters in a foreign language requires a lot of knowledge about the subject as well as about the culture.**

<b>NOTES</b>	<b>BEGINNINGS</b>	<b>ENDINGS</b>
<b>If you are writing to a stranger or you don't know the person's name, use the phrases on the right.</b>	Dear Sir Dear Madam Dear Sir or Madam	Yours faithfully, (your name)
<b>If you know the person, use Mr, Ms (Mrs and Miss are not considered politically correct), Dr and their surname.</b>	Dear Mr Brown Dear Ms Jefferson	Yours sincerely, (your name)

If you know them quite well, you can use their first name.

Dear Jenny  
Dear Steven

(With) best wishes  
Kind regards

For an informal letter to a good friend or family member, use the first name.

Dear Belinda  
Dear Ken

Love (from)  
All the best  
Take care

Note: Love (from) is not normally used by a man writing to another man.

ASKING FOR INFORMATION

45 Muswell Rd  
London NW4  
15 April 2009

Sunshine Holiday Cottages  
Fore St  
Truro

Dear Mr Ellison

**Further to** our telephone conversation of last Friday, I **enclose** a cheque for £50 as a **deposit** for the rental of Rainbow Cottage for one week, **commencing** 21 August. **I would be grateful if you could** send me further information about the property, **in particular, whether** there is parking **nearby**.

We are planning to bring our dog. If this is a problem, please **do not hesitate** to contact me.

**I look forward to hearing from you.**

Yours sincerely,  
*Louise Robertson*  
Louise Robertson

179 San Jacinto Blvd  
San Antonio TX 78210  
September 3, 2011

Southern Sports Holidays  
142 Woodbridge Road  
Denver CO 80201-1023

To whom it may concern: **1**

**I am interested in** language and sports holidays as advertised in your brochure and I would appreciate it if you could send me **further information** about prices and facilities.

Could you tell me how many hours a week of **language tuition** are offered and how large the groups are? I would also like to know whether **special diets** are catered for, as one of my friends is a vegetarian.

Thank you.

Sincerely, **2**  
*Gloria Rodriguez*  
Gloria Rodriguez

**1 To whom it may concern** is used especially in American English if you do not know the name of the person you are writing to.

**2** In American English end your letter with **Sincerely, Sincerely Yours** or **Yours Truly**.

### **Other useful phrases for asking for information:**

- It would also be helpful to know what/when/etc...
- I would be interested to know...
- Please let me know...
- Would you send me details of ...
- I would be grateful if you could let me have ...

## A LETTER OF COMPLAINT

17 Wolfson Close  
Reigate  
Surrey RH6 3KE  
Tel: 0116 587392

12 December 2010

Customer Services  
Mainrail  
Carbis House  
London WC1 5NR

Dear Sir or Madam

I am writing to complain about the poor service provided by your train company. **1**

Yesterday I travelled on the 7.20 from Oxford to London Paddington. Not only was the train thirty minutes late leaving Oxford but we were further delayed and no explanation or apology was offered.

Furthermore, the heating broke down and the train got colder and colder. I complained to a member of staff, who was most unhelpful unsympathetic. **2**

As a result of the delays I was two hours late for an important meeting with a valuable client, which caused considerable difficulty and embarrassment. **3**

In the circumstances I believe I am entitled to compensation. I look forward to hearing from you very soon. **4**

Yours faithfully

*John Holland*

John Holland

Most letters of complaint use formal language and are organized in a standard way:

- 1** explain why you are writing
- 2** explain what the problem is and describe any action you have already taken
- 3** say what inconvenience it has caused you
- 4** state what you want to be done about the problem



## **Other useful phrases for a letter of complaint:**

- I am writing to express my dissatisfaction with/at ...
- I was surprised/shocked/horrified to find ...
- I explained/requested ...
- What makes matters worse was that ...
- Furthermore/in addition to/what's more ...
- As if this/these was/were not enough ...
- On top of all this ...
- As a consequence ...
- This caused me to ...
- I am sure you will appreciate that this level of service is unacceptable.
- I expect to be compensated for the inconvenience I have been caused.
- I expect better service from a company of your reputation.
- Please replace the goods as soon as possible.
- I would like a full refund.
- I would like to know what action you will take to rectify this situation.
- I look forward to a prompt reply/a full explanation.
- I await your response/comments.

# AN ORDER

56 Somerset Lane  
Kai Tak, Kowloon  
Hong Kong

April 21, 2011

Marketing Director  
Dymon Publications  
2201 South Maple Street  
Salt Lake City, UT 84797  
U.S.A.

Dear Sir/Madam,

I would like to order ten (10) copies of the book, Touchy Situations: A Conversation Text for ESL Students. I recently came across this book at a local teachers' conference and was very impressed by its format and contents. Could you please send the books by express mail? I need them for class next Monday. Also, would you mind sending your latest catalog or brochure?

Thank you for your prompt attention. I look forward to hearing from you soon.

Best regards,

**TRENT CHANG**

Trent Chang

Dymon Publications  
2201 South Maple Street  
Salt Lake City, UT 84797  
U.S.A.

April 22, 2011

Trent Chang  
56 Somerset Lane  
Kai Tak, Kowloon  
Hong Kong

Dear Mr. Chang,

Thank you for your order of Touchy Situations: A Conversation Text for ESL Students. I sent the books by RedFex on April 20. They should be arriving within a few days if they are not there already. Please let me know if there are any problems with the shipment.

As requested, I am enclosing a brochure, which provides information about our other products. You may also check out our web site at <http://www.dymonbooks.com>.

If you have further questions, please do not hesitate to contact me.

Sincerely,  
*Alan Gordon*  
Alan Gordon  
Dymon Publications

Enc: brochure

# OFFICIAL LETTER LAYOUT

Modern media like fax or e-mail are mostly used to send messages. But letters, especially official, still have not lost their importance although they are not sent by post so frequently as a few years ago.

Here are some dos and donts about writing official letters.

- keep to this layout if you use unheaded paper. Some companies use a different format, but by using the format presented on the following page you will never make a mistake.



**Senders address  
(without name)  
including phone  
number and e-mail**

**Our ref  
Your ref**

**Date**

**Recipient's name  
Recipient's address**

**Opening salutation**

**Letter text**

**Complimentary close (usually I/We look forward to hearing from you)**

**Yours \_\_\_\_\_**

**Signature (by hand)  
Senders name (typed out)  
Senders position in the company**

**Enc. (Encl.)**

# Do

- write the date like this: 23 January 2001 or January 23, 2001
- use Our ref. and Your ref. only if you and the recipient use a letter filing system;
- start your letter with Dear Sir/Madam if you do not know the recipient by name or Dear Sirs if you write to an institution. Then close your letter with Yours faithfully;
- start your letter with e.g. Dear Mr Brown or Dear Ms Jameson if you know the recipient by name. Then close your letter with Yours sincerely;
- preferably use Ms when writing to a female recipient unless otherwise stated in the letter you have already received from her;
- write Enc. or Encl. in the bottom left corner of your letter if you want to send something else together with your letter;
- write your letter clearly, politely and concisely.

# Don't

- write the date in this form: 23/1/2001 or 1/23/2001. It might cause confusion, e.g. 2/1/2001 is 2 January 2001 in Britain, but it is 1 February in USA
- write town name in the date
- start your letter with Dear Ms Judith Jameson. You start an informal letter with Dear Judith and a formal letter with Dear Ms Jameson, but never mix up both.
- write an exclamation mark (!) in the opening salutation
- use short forms like I'm, I'd, you don't etc. in a formal letter.

# LAYOUT

## Task 1 Choose the right option:

1. On your official letter your name should appear

- A. at the top, on the right
- B. at the bottom
- C. at the top and at the bottom

**1B**

2. If you start your letter with Dear Sirs, you end it with

- A. Yours sincerely
- B. Best wishes
- C. Yours faithfully

**2C**

3. The abbreviation Enc. should appear:

- A. at the bottom, on the left
- B. at the bottom, on the right
- C. below senders address

**3A**

4. Senders address should appear

- A. at the top, on the right
- B. at the top, on the left
- C. at the bottom, on the left

**4A**

5. The complimentary close of an official letter reads:

- A. I/We look forward about hearing from you
- B. I/We look forward to hear from you
- C. I/We look forward to hearing from you

**5C**



6. Tick the **incorrect** opening salutation

- A. Dear Madam
- B. Dear Anne Morrison
- C. Dear Anne

**6B**

7. Tick the **incorrect** date

- A. 12 January 2001
- B. January 12, 2001
- C. Bratislava, 12 January 2001

**7C**

8. The abbreviation for Missis is

- A. Mrs
- B. Ms
- C. Mss

**8A**

## INFORMAL LETTERS

4 Longton Avenue  
Exeter  
Devon EX3 8NS

28 June 2009

Dear Lucy

Just a note to say a big thanks you for giving us such a fab time in the Lake District. Bill and I were so pleased to meet your family, and they made us really welcome.

I'll never forget climbing Helvellyn. My legs ached for days, but it was worth it for the fantastic views!

We're both back at work now and very busy. However, this weekend we're going to decorate the spare room so I hope you'll come and visit us soon.

Love,  
Ellie

There is no need to put the address of the person you are writing to. Your address usually goes in the top right hand corner. It can be left out altogether.

Use **Dear** + your friend's name.

You can use informal language, contractions (**I'll**, **we're**), etc.

End your letter with **Love**, **Love from**, **Lots of love** for a close friend or a relation. Use **Best wishes**, **All the best**, **Take care** for others.

If you want to introduce some more information or something that you have forgotten you can put **PS** (postscript) after your name.

**A BUSINESS LETTER** is more formal than a personal letter. It should have a **margin** of at least one inch on all four edges. There are **9 parts** to a business letter.

- **Heading or letterhead** – includes your company's name, address, tel. number, fax number and email address. If possible include your web address. Then skip a line and write a date. Never abbreviate to Jan. 31. Write January 31.
- **The inside address** (recipient address) - make it as complete as possible, include titles and names of persons if known.
- **Reference** – it is optional. Obligatory when dealing with large volume of correspondence. Start with Re:
- **Salutation** – also called greeting. Always formal. It begins with "Dear" and includes the person's last name. Always personalize the letter if the recipient is known. Otherwise - "Dear sir/madam:"
- **Subject matter** – optional, if there is reference, there is no subject and vice versa.  
Placed one line below the salutation.

- **The body** – written as text with paragraphs. Skip the line between paragraphs.  
Each paragraph deals with one point and one point only.
- **The Complimentary close** – always end with “Sincerely yours” – it can be preceded with longer line like “Looking forward to hearing from you” etc.
- **Signature** – Skip several lines (for the handwritten signature) after the close and type your name and your title. Women also indicate how they wish to be addressed – Miss, Mrs, Ms.
- **Enclosures** – if you include other material in the letter, put Enc or Encl, two lines below.  
Business letters should not contain postscripts.

## SOME USEFUL PHRASES FOR ....

### INQUIRY

**Please send information about...**

**Please quote prices ..., delivery date ...and terms of payment**

**Leaflet, catalogue, price list, sample**

### INVOICE

**Prices are increased by...**

**Prices are reduced by...**

**We offer discount of ...**

**Temporarily out of stock...**

**Spare parts are available**

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[1] upit

[2] faktura

## **ORDER**

**This is the order for the merchandize listed bellow  
We would like to place an order...  
Thank you for the prompt handling of this order**

## **OFFER**

**Thank for your enquiry of April 18<sup>th</sup> concerning...  
We are glad to say that we can supply any quantity of ...**

## **COMPLAINT**

**I am writing to express my dissatisfaction with..  
I was surprised/shocked to find...**

---

[1] narudžba  
[2] ponuda  
[3] prigovor

# **E-MAILS AND LETTERS – CHECK LIST**

- **Always use a standard** - There are differences between British English and American English customs in letter writing. British English is the standard in EU so stick to it.
- **Always use a salutation (greeting) in English** - In 99% of cases this will be with “Dear...” followed by the last name. The exceptions are letters of recommendation that start with “To whom it may concern”.
- **Always place the heading under the salutation** – a concise title, two lines below the greetings, centered and boldfaced, it gives the reader instant access to the main point of the letter.
- **Always try to round off a letter with “-ing forms”** - These stress that you have an on-going relationship and there is unfinished business.

Example: We are looking forward to receiving your...,  
We are looking forward to discussing...etc.

- **Always write the month in letters** - Write the month in letters, e.g. 12 June 2005, or ISO standard for all-digit dates (CCYY-MM-DD) so 2005-06-12.
- **Never use a place-name in front of the date** - Never write "Zagreb, 12 June 2005", just write the date.
- **Never use exclamation marks (!) in business letters** - An exclamation mark in English is used to express astonishment or surprise. You are very unlikely to need them in normal business letters, faxes or e-mails.
- **Never use short forms like "I'm" or "don't" in business letters** - Use these only in informal, conversational writing and when reporting speech. Sometimes they are used in e-mails.
- **Never capitalize "you" and "your" in mid-sentence** - Capitalized "You" and "Your" in mid-sentence disappeared a few hundred years ago in the English language.



# ***PUNCTUATION***

	<b>uses</b>	<b>examples</b>
<b>capital letter</b>	<ul style="list-style-type: none"><li>- <b>countries</b></li><li>- <b>nationalities</b></li><li>- <b>languages</b></li><li>- <b>religions</b></li><li>- <b>days of the week</b></li><li>- <b>months</b></li><li>- <b>titles ....</b></li></ul>	<ul style="list-style-type: none"><li>- <b>Croatia, Spain, Portugal</b></li><li>- <b>Croatian, Spanish, Portuguese</b></li><li>- <b>Croatian, Spanish, Portuguese</b></li><li>- <b>Roman Catholic, Moslem</b></li><li>- <b>Sunday, Thursday</b></li><li>- <b>February, July, October</b></li><li>- <b>Mr and Ms</b></li></ul>

<p><b>(.) full stop (UK) period (US)</b></p>	<ul style="list-style-type: none"> <li>- at the end of a sentence</li> <li>- after abbreviations</li> <li>- as the decimal point in figures( read "point")</li> <li>- to separate parts of email and web addresses (read "dot")</li> </ul>	<ul style="list-style-type: none"> <li>- Oxford St.</li> <li>- \$3.5 million</li> </ul>
<p><b>(?) question mark</b></p>	<ul style="list-style-type: none"> <li>- after a direct question</li> <li>- to show doubt, especially with a date</li> </ul>	<ul style="list-style-type: none"> <li>- What is your name?</li> <li>- James Carter (?1587- 1654)</li> </ul>
<p><b>(!) exclamation mark</b></p>	<ul style="list-style-type: none"> <li>- at the end of a sentence to show surprise, shock, etc.</li> <li>- to indicate loud sound</li> </ul>	<ul style="list-style-type: none"> <li>- I was not there!</li> <li>- Bang!</li> </ul>

<b>(,) comma</b>	<ul style="list-style-type: none"><li>- between items in a list</li><li>- to show pause in a long sentence</li><li>- before question tags</li></ul>	<ul style="list-style-type: none"><li>- You are lying, aren't you?</li></ul>
<b>(') apostrophe</b>	<ul style="list-style-type: none"><li>- for missing letters</li><li>- for possessives</li></ul>	<ul style="list-style-type: none"><li>- I'll, she can't, don't</li><li>- John's house, James' house</li></ul>
<b>(:) colon</b>	<ul style="list-style-type: none"><li>- to introduce a list or a quotation in a sentence</li><li>- in US English in greetings in business letters</li></ul>	<ul style="list-style-type: none"><li>- You should take: water, juice, some fruit...</li><li>- Dear Mr Stein:</li></ul>

<p><b>(;)</b> <b>semi-colon</b></p>	<p><b>- to separate two parts of a sentence</b></p>	<p><b>- I sent John a letter; he will receive it tomorrow.</b></p>
<p><b>(-)</b> hyphen</p>	<p>- to join two words together - to divide a word at the end of a line</p>	<p><b>- e-mail, light-blue</b></p>
<p><b>( - )</b> dash</p>	<p><b>- to separate parts of sentences</b> <b>- to mean "to"</b></p>	<p><b>- The book – the one with the red covers – is on the shelf.</b> <b>- The Zagreb – Rijeka train...</b></p>

**(“ ”) (‘ ’)**

**quotation  
marks,  
inverted  
commas  
(UK)**

- to show that words are spoken**
- to show that someone else originally wrote the words**

**(UK English – single marks)**

**(US English – double marks)**

**- “We are happy,” they said.**

**- They wrote about the war as ‘the worst experience on the journey’.**

## ENQUIRIES AND REPLIES

The content of a letter of enquiry will depend on how well you know the person or company you are writing to. **If you are writing to a company for the first time** – whether asking for a catalogue or requesting details about a particular product or service – **you should start your letter by giving information about your own company.** Then state **your reason for writing and make your request.**

**Complete the following model for a letter of enquiry**

attention	forward	Manager	research	software
Based	graphics	Project	sell	together
brochure	list	protecting	send	unauthorized
faithfully	Madam	protection	Sir	

Psychologica

17 Princes Street

Telephone 071 982 7111

London

Telex 988153

EC1 7DQ

Fax 071 982 7712

Our ref: AN/JS

Your ref:

1 July 20\_\_\_\_

# Discpro SA

251, rue des Ramonières

F - 86256 POITIERS CEDEX

France

For the attention of the Sales Manager

Dear Sir or Madam

We are a software company in London and (currently, develop)

are currently developing a Window- based scientific graphics

package for use in universities and research laboratories. We (interest)

are interested in protecting the programs we sell from

unauthorized copying and duplication.

Could you please send us more technical information about your RSP-11 software protection system together with your current brochure and price list ?

We look forward to hearing from you.

Yours faithfully

*Anne Newson*

Anne Newson

Project Director



**TASK 2 Insert verbal forms and complete the reply to the letter of enquiry in Task 1 (you will have to use some prepositions more than once)**

for	in	on	with
from	of	to	

251, rue des Ramonières F - 86256 POITIERS CEDEX

**Discpro SA**

Tél (33) 99681031

Télécopie (33) 102163

Réf PV/KH

5 July 20 \_\_\_\_\_

Ms Anne Newson  
Project Manager  
Physiologica  
17 Princes Street  
London EC1 7DQ  
UK

Dear Ms Newson

Thank you ~~for~~ your letter ~~of~~ 1 July ~~in~~ which you (express) ~~expressed~~ an interest ~~in~~ the RSP 11 software protection system. Please find (enclose) ~~enclosed~~ our latest brochure and price list.

~~From~~ the information ~~in~~ your letter, I can confirm that the range of products we supply would be ideal ~~for~~ your needs. ~~In~~ particular, I would like ~~to~~ draw your attention ~~to~~ the RSP 11W ~~on~~ page 3 which (design) ~~is designed~~ ~~for~~ software protection ~~in~~ both Windows and O/S 2 environments.

As you will see, our protection systems (tailor) ~~are tailored~~ ~~to~~ individual programs. Please let me know whether you would like to arrange a meeting ~~with~~ our Technical Director, Mr Michel Gérard, to prepare a more detailed report ~~on~~ your program and particular requirements. He will be ~~in~~ London during the week beginning 15 July.

I look forward to hearing ~~from~~ you.

Yours sincerely

*P. Varenne*

P. Varenne

Sales Manager

Enc.

Ivan Horvat  
Ilica 25  
10000 Zagreb  
Croatia

Zagreb, 4 December 2014

English Language School  
54 Poplar Street  
LONDON SW8 7AC

Dear Mistern

I should be grateful if you could send me your information brochure about  
courses  
offered by your school in 2015.

My brother and I are university students and are interested in summer  
courses in July  
or August.

Thank you.

Yours sincerely  
Ivan Horvat

how many mistakes are there?

## Correct answers

Ilica 25  
10000 Zagreb  
Croatia

4 December 2014

English Language School  
55 Poplar Street  
LONDON SW8 7AC

Dear Sirs

I would be grateful if you could send me your information brochure about courses offered by your school in 2015.

My brother and I are university students and are interested in summer courses in July or August.

I look forward to hearing from you.

Yours faithfully

*Ivan Horvat*

## Invitation to a conference

Fill in the gaps in this letter of invitation with prepositions from the menu

of in on before in to  
on from for to of

Dear Mr Smith

I am writing on behalf of the Organising Committee for  
the 5th International Conference on Information Technology from. The  
conference will take place on 25 to 28 June 2001.

Please find enclosed the programme and attendance request form.

In order to assure accommodation for conference in  
participants to good time we would be very grateful if you could return  
the attendance request form by 1st June 2001.

We look forward to hearing from you.

Yours sincerely

## Refusing (declining) an invitation

Mr Smith is not able to come to the conference. In his letter he informs the organising committee about this.

Fill in the gaps in this letter with words from the menu

arranged      pleased      faithfully      commitment      participate  
regret      honouring      series

Dear Sirs

I am pleased and honoured by the invitation to  
regret in your conference. I very much \_\_\_\_\_ to say  
that it will not be possible for me to participate series this time. Between 20<sup>th</sup> and  
30<sup>th</sup> June 2001 I am arranged \_\_\_\_\_ of lectures at the commitment of  
South Essex. It was \_\_\_\_\_ last January and I cannot change  
this \_\_\_\_\_ any more.  
**honouring**

Thank you once more for \_\_\_\_\_ me with your invitation.  
With very good wishes for the success of the conference,  
**faithfully**

Yours \_\_\_\_\_

*Andrew Smith*  
Andrew Smith

*A formal invitation to a reception:*

Mr John Bartleby  
Director General of A&B Computers Inc.  
and  
Mr Ivan Horvat  
General Manager of A&B Computers Croatia  
request the presence of  
**Mr and Mrs Bentley**

at the reception on the occasion of the opening of new A&B Computers premises in Zagreb at 6 p.m. on Thursday 9 July 2001 at Holiday Hotel.  
R.S.V.P A&B Computers Croatia, Ilica 5, 10000 Zagreb  
Regrets only

**Mr and Mrs Bentley have to decline this invitation because of previous engagements in a short letter:**

A&B Computers Zagreb  
Ilica 5  
10000 Zagreb

Mr and Mrs Bentley thank Mr John Bartleby and Mr Ivan Horvat for their kind invitation to the reception on 9 July, but regret that they are unable to attend due to prior engagements.





## **WE MUST REMEMBER**

**RSVP or R.S.V.P.** comes from French (répondez s'il vous plaît) and means "please answer".

If you receive an invitation with **R.S.V.P., Regrets only**, it means that you answer only in the case you have to **decline** the invitation. You do not need to send any confirmation of your presence if you want to attend.

## **WE MUST REMEMBER**

to take part **in** a conference

to participate **in** a conference

and **not** \*to take part on a  
conference

\* to participate on a conference

## **WE MUST REMEMBER**

In a covering letter we never use the word "job", but **post** or **position**.

**IN EACH OF THE FOLLOWING SENTENCES, CHOOSE THE CORRECT WORD TO FILL IN THE GAP.**

1 I would be   **d**   if you could send me details of your PS/2 range.

- a thankful    b please    c content    d grateful

2 You were   **c**   to us by our associates.

- a advised    b suggest    c recommended    d informed

3 We were given your   **c**   by the Chamber of Commerce.

- a identity    b company    c name    d placing

4 Thank you for your letter   **c**   19 June.

- a in    b on    c of    d from

5 Please   **a**   enclosed our current catalogue and price list.

- a find    b look    c receive    d examine

6 We would appreciate   **d**   you could send us further information on your range of laser printers.

- a it that    b this    c when    d it if

7 I would be grateful if you could arrange for your Technical Director \_\_\_\_\_**c**\_\_\_\_\_ on me.

a will call      b is calling      c to call      d calls

8 We look forward \_\_\_\_\_**d**\_\_\_\_\_ from you.

a hear      b to hear      c hearing      d to hearing

9 We would be grateful \_\_\_\_\_**c**\_\_\_\_\_ an early reply.

a to      b of      c for      d with

10 Should you require anything further at this time, please do not \_\_\_\_\_**b**\_\_\_\_\_ to contact me.

a void      b hesitate      c delay      d prevent

# A LETTER OF COMPLAINT

## CHOOSE THE CORRECT WORD

(At the beginning of May .....)

### KEY

<b>1 C</b>	<b>2 D</b>	<b>3 A</b>	<b>4 B</b>	<b>5 C</b>	<b>6 D</b>	<b>7 B</b>	<b>8 A</b>	<b>9 C</b>	<b>10 D</b>
<b>11 D</b>	12 A	13 C	14 B	15 D	16 A	17 B	18 D	19 C	20 D
<b>21 C</b>	22 D	23 C	24 D	25 C	26 B	27 A	28 D	29 B	30 C
<b>31 D</b>	32 C	33 D	34 A	35 B	36 C	37 D	38 A	39 C	40 B