You can find four basic elements in both formal and informal letters: a salutation, an introduction, body text and a conclusion with signature.

Salutation

The salutation is also known as the greeting. Formal letters often begin with Dear Sir/Madam. If you know the name of the person you are writing to, use it instead of the impersonal Sir/Madam.

In formal and semi-formal letters, it is common to put a colon after Dear X. In informal letters you can put a comma or nothing at all.

Introduction

The introduction doesn’t have to be particularly long. Explain in one or two sentences the reason for your writing. That’s enough.

Body

This is where you have to outline the information you need to communicate. Be concise but don’t forget to provide all the necessary information. In formal and semi-formal letters, you should also include a formal conclusion. Examples are given below.

Thank you for your time. I look forward to hearing from you.

Thank you for your help and consideration.

Closing and signature

Yours sincerely is the most common closing used in formal and semi-formal letters. When the name of the addressee is not known the phrase Yours faithfully should be used. Note that in American English Yours faithfully is not normally used.
Letter writing

In informal letters other closings such as Regards or All the best can be used.

Leave some space for your signature and then print or write your name underneath it.