First you write the heading, the heading, the heading,
First you write the heading,
The month, the day, the year.

Next you write the greeting, the greeting, the greeting,
Next you write the greeting,
You start it off with Dear.

Then you write the body, the body, the body,
Then you write the body,
You ask and tell some things.

Then you write the closing, the closing, the closing,
Then you write the closing,
"Your friend" or "I love you,"

Sign your name right under this, under this, under this,
Sign your name right under this,
And now your letter's through.