Date  
  
Your Name  
Full Address  
  
Salutation: To Whom It May Concern  
  
1st Paragraph: I have known name of your friend since number of months/years. He/she is my spouse's partner in a small family business; he/she is responsible for maintaining accounts as well procuring materials. He/she has also tutored my son with his guitar lessons for the past several years.  
  
Name of your friend is an organized, efficient, and extremely competent person. He/she has excellent personal relations with people of all ages and walks of life. He/she also has very good communication skills, both written and verbal, that help him/her create good rapport with people.  
  
I highly recommend name of your friend for any position or endeavor that he/she may pursue. He/she will surely prove to be a valuable asset to any organization or company.  
  
If you have any questions regarding name of your friend, please do not hesitate to contact me.  
  
Sincerely,  
  
Your signature  
Your name  
Your designation, if any