Recommender’s contact info
Recommendation should ideally be on company letterhead

Recipients info (if you know it)

Formal greeting:
To whom it may concern
To the admissions committee
If you have a specific name, try to use it, with the formal title

Strong statement of support

2-4 attributes that make the student stand out

Restate your support and offer to answer additional questions.

Graduate Recommendation Letter Template 04
https://www.wordtemplatesonline.net/graduate-school-recommendation-letter/