



REPLY TO  
ATTENTION OF

DEPARTMENT OF THE ARMY  
ORGANIZATIONAL NAME/TITLE  
STANDARDIZED STREET ADDRESS  
CITY STATE 12345-1234

OFFICE SYMBOL

DATE

MEMORANDUM FOR U.S. Army Command and General Staff College (ATZL), 100  
stimson Avenue, Ft Leavenworth, KS 66027-1352

SUBJECT: Using and Preparing a Memorandum

1. See paragraph 2-2 (of this regulation) for when to use a memorandum.
2. Single space the text and double space between paragraphs and subparagraphs. Insert two blank spaces after ending punctuation (period and question mark). Insert two blank spaces after a colon. When numbering subparagraphs, insert two blank spaces after parentheses.
3. When a memorandum has more than one paragraph, number the paragraphs consecutively. When paragraphs are subdivided, designate first subdivisions using lowercase letters of the alphabet and indent 1/4 inch as shown below.
  - a. When a paragraph is subdivided, it must have at least two subparagraphs.
  - b. If there is a subparagraph "a," there must be a subparagraph "b."
    - (1) Designate second subdivisions by numbers in parentheses; for example, (1), (2), and (3) and indent 1/2 inch as shown.
    - (2) Do not subdivide beyond the third subdivision.
      - (a) Do not indent any further than the second subdivision.
      - (b) Use (a), (b), (c), and so forth at this level.

JOHN W. SMITH  
Colonel, GS  
Chief of Staff