

# A

# Format and Layout of Business Documents

The format and layout of business documents vary from country to country. In addition, many organizations develop their own variations of standard styles, adapting documents to the types of messages they send and the kinds of audiences they communicate with. The formats described here are the most common approaches used in U.S. business correspondence, but be sure to follow whatever practices are expected at your company.

## First Impressions

Your documents tell readers a lot about you and about your company's professionalism. So all your documents must look neat, present a professional image, and be easy to read. Your audience's first impression of a document comes from the quality of its paper, the way it is customized, and its general appearance.

### PAPER

To give a quality impression, businesspeople consider carefully the paper they use. Several aspects of paper contribute to the overall impression:

- **Weight.** Paper quality is judged by the weight of four reams (each a 500-sheet package) of letter-size paper. The weight most commonly used by U.S. business organizations is 20-pound paper, but 16- and 24-pound versions are also used.
- **Cotton content.** Paper quality is also judged by the percentage of cotton in the paper. Cotton doesn't yellow over time the way wood pulp does, plus it's both strong and soft. For letters and outside reports, use paper with a 25 percent cotton content. For memos and other internal documents, you can use a lighter-weight paper with lower cotton content. Airmail-weight paper may save money for international correspondence, but make sure it isn't too flimsy.<sup>1</sup>
- **Size.** In the United States, the standard paper size for business documents is 8½ by 11 inches. Standard legal documents are 8½ by 14 inches. Executives sometimes have heavier 7-by-10-inch paper on hand (with matching envelopes) for personal messages such as congratulations.<sup>2</sup> They may also have a box of note cards imprinted with their initials and a box of plain folded notes for condolences or for acknowledging formal invitations.
- **Color.** White is the standard color for business purposes, although neutral colors such as gray and ivory

are sometimes used. Memos can be produced on pastel-colored paper to distinguish them from external correspondence. In addition, memos are sometimes produced on various colors of paper for routing to separate departments. Light-colored papers are appropriate, but bright or dark colors make reading difficult and may appear too frivolous.

### CUSTOMIZATION

For letters to outsiders, U.S. businesses commonly use letterhead stationery, which may be either professionally printed or designed in-house using word processing templates and graphics. Letterhead typically contains the company name, logo, address, telephone and fax numbers, general email address, website URL, and possibly one or more social media URLs.

In the United States, businesses always use letterhead for the first page of a letter. Successive pages are usually plain sheets of paper that match the letterhead in color and quality. Some companies use a specially printed second-page letterhead that bears only the company's name.

### APPEARANCE

Nearly all business documents are produced using an ink-jet or laser printer; make sure to use a clean, high-quality printer. Certain documents, however, should be handwritten (such as a short informal memo or a note of condolence). Be sure to handwrite, print, or type the envelope to match the document. However, even a letter on the best-quality paper with the best-designed letterhead may look unprofessional if it's poorly produced. So pay close attention to all the factors affecting appearance, including the following:

- **Margins.** Business letters typically use 1-inch margins at the top, bottom, and sides of the page, although these parameters are sometimes adjusted to accommodate letterhead elements.
- **Line length.** Lines are rarely justified, because the resulting text looks too formal and can be difficult to read.
- **Character spacing.** Use proper spacing between characters and after punctuation. For example, U.S. conventions include leaving one space after commas, semicolons, colons, and sentence-ending periods. Each letter in a person's initials is followed by a period and a single space. However, abbreviations such as U.S.A. or MBA may or may not have periods, but they never have internal spaces.

- **Special symbols.** Take advantage of the many special symbols available with your computer’s selection of fonts. In addition, see if your company has a style guide for documents, which may include particular symbols you are expected to use.
- **Corrections.** Messy corrections are unacceptable in business documents. If you notice an error after printing a document with your word processor, correct the mistake and reprint. (With informal memos to members of your own team or department, the occasional small correction in pen or pencil is acceptable, but never in formal documents.)

## Letters

All business letters have certain elements in common. Several of these elements appear in every letter; others appear only when desirable or appropriate. In addition, these letter parts are usually arranged in one of three basic formats.

### STANDARD LETTER PARTS

The letter in Figure A.1 shows the placement of standard letter parts. The writer of this business letter had no letterhead available but correctly included a heading. All business letters typically include these seven elements.

#### Heading

The elements of the letterhead make up the heading of a letter in most cases. If letterhead stationery is not available, the heading includes a return address (but no name) and starts 13 lines from the top of the page, which leaves a 2-inch top margin.

#### Date

If you’re using letterhead, place the date at least one blank line beneath the lowest part of the letterhead. Without letterhead, place the date immediately below the return address. The standard method of writing the date in the United States uses the full name of the month (no abbreviations), followed by the day (in numerals, without *st*, *nd*, *rd*, or *th*), a comma, and then the year: July 31, 2014 (7/31/2014). Many other

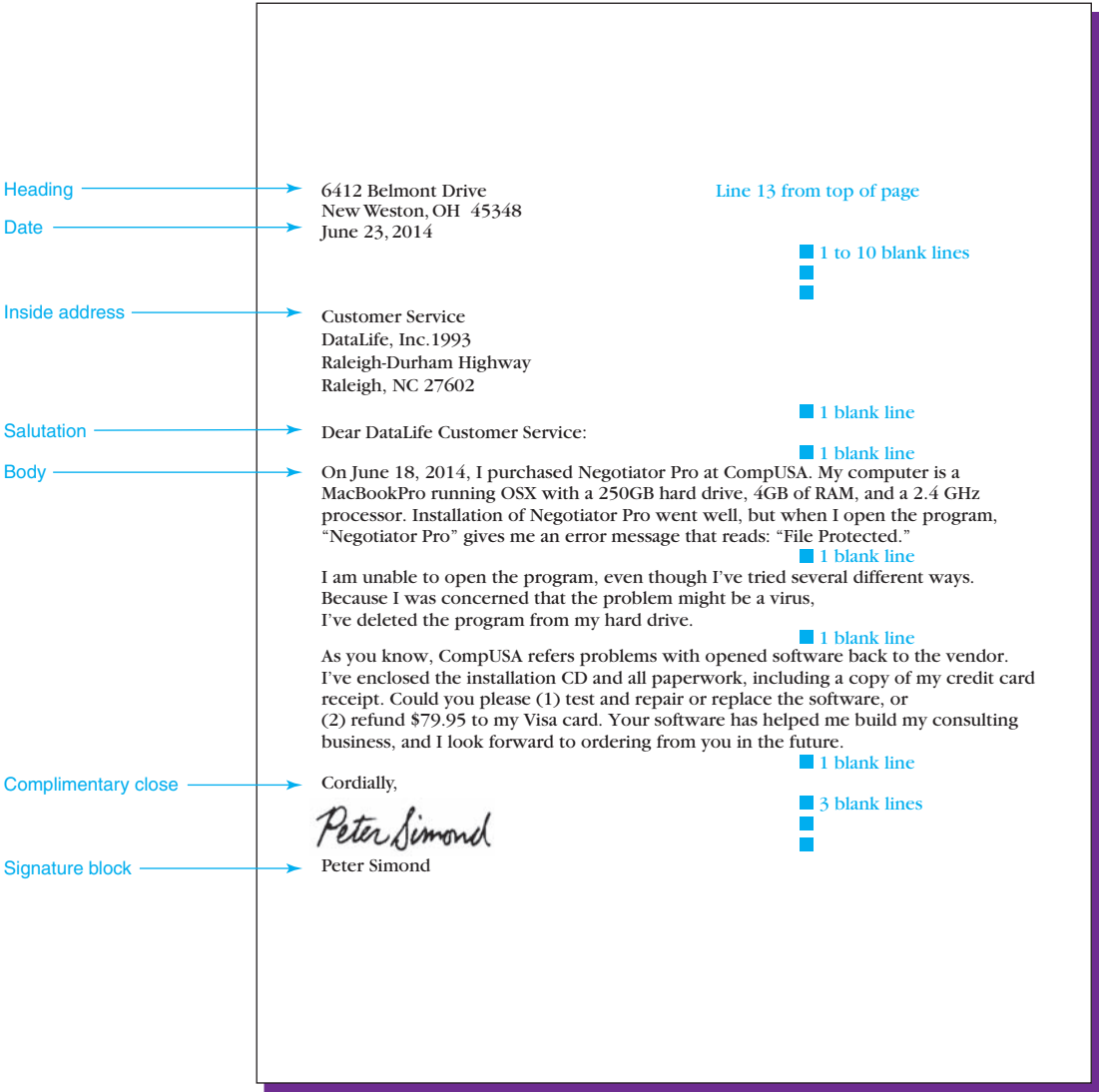


Figure A.1 Standard Letter Parts

**Table A.1 Common Date Forms**

Convention	Order	Examples
U.S. standard	Month day year	July 31, 2014 7/31/2014 7-31-2014
Japan	Year month day	14/07/31
Europe (most countries)	Day month year	31 July 2014 31/07/14 31.07.14
International (ISO) format	Year month day	2014-07-31

countries use other formats (see Table A.1), which can create confusion in international correspondence. To avoid misinterpretation in such cases, spell out the month.<sup>3</sup>

### Inside Address

The inside address identifies the recipient of the letter. For U.S. correspondence, begin the inside address at least one line below the date. Precede the addressee's name with a courtesy title, such as *Dr.*, *Mr.*, or *Ms.* The accepted courtesy title for women in business is *Ms.*, although a woman known to prefer the title *Miss* or *Mrs.* is always accommodated. If you don't know whether a person is a man or a woman (and you have no way of finding out), omit the courtesy title. For example, *Terry Smith* could be either a man or a woman. The first line of the inside address would be just *Terry Smith*, and the salutation would be *Dear Terry Smith*. The same is true if you know only a person's initials, as in *S. J. Adams*.

Spell out and capitalize titles that precede a person's name, such as *Professor* or *General* (see Table A.2 on the next page for the proper forms of address). The person's organizational title, such as *Director*, may be included on this first line (if it is short) or on the line below; the name of a department may follow. In addresses and signature lines, don't forget to capitalize any professional title that follows a person's name:

Mr. Ray Johnson, Dean  
Ms. Patricia T. Higgins  
Assistant Vice President

However, professional titles not appearing in an address or signature line are capitalized only when they directly precede the name:

President Kenneth Johanson will deliver the speech.  
Maria Morales, president of ABC Enterprises, will deliver the speech.  
The Honorable Helen Masters, senator from Arizona, will deliver the speech.

If the name of a specific person is unavailable, you may address the letter to the department or to a specific position within the department. Also, be sure to spell out company names in full, unless the company itself uses abbreviations in its official name.

Other address information includes the treatment of buildings, house numbers, and compass directions (see Table A.3 on page 557). The following example shows all the information that may be included in the inside address and its proper order for U.S. correspondence:

Ms. Linda Coolidge, Vice President  
Corporate Planning Department  
Midwest Airlines  
Kowalski Building, Suite 21-A  
7279 Bristol Ave.  
Toledo, OH 43617

Canadian addresses are similar, except that the name of the province is usually spelled out:

Dr. H. C. Armstrong  
Research and Development  
Commonwealth Mining Consortium  
The Chelton Building, Suite 301  
585 Second St. SW  
Calgary, Alberta T2P 2P5

The order and layout of address information vary from country to country. So when addressing correspondence for other countries, carefully follow the format and information that appear in the company's letterhead. However, when you're sending mail from the United States, be sure that the name of the destination country appears on the last line of the address in capital letters. Use the English version of the country name so that your mail is routed from the United States to the right country. Then, to be sure your mail is routed correctly within the destination country, use the foreign spelling of the city name (using the characters and diacritical marks that would be commonly used in

Table A.2 Forms of Address

Person	In Address	In Salutation
<b>Personal Titles</b>		
Man	Mr. [first & last name]	Dear Mr. [last name]:
Woman*	Ms. [first & last name]	Dear Ms. [last name]:
Two men (or more)	Mr. [first & last name] and Mr. [first & last name]	Dear Mr. [last name] and Mr. [last name] or Messrs. [last name] and [last name]:
Two women (or more)	Ms. [first & last name] and Ms. [first & last name]	Dear Ms. [last name] and Ms. [last name] or Meses. [last name] and [last name]:
One woman and one man	Ms. [first & last name] and Mr. [first & last name]	Dear Ms. [last name] and Mr. [last name]:
Couple (married with same last name)	Mr. [husband's first name] and Mrs. [wife's first name] [couple's last name]	Dear Mr. and Mrs. [last name]:
Couple (married with different last names)	Mr. [first & last name of husband] Ms. [first & last name of wife]	Dear Mr. [husband's last name] and Ms. [wife's last name]:
Couple (married professionals with same title and same last name)	[title in plural form] [husband's first name] and [wife's first name] [couple's last name]	Dear [title in plural form] [last name]:
Couple (married professionals with different titles and same last name)	[title] [first & last name of husband] and [title] [first & last name of wife]	Dear [title] and [title] [last name]:
<b>Professional Titles</b>		
President of a college or university	[title] [first & last name], President	Dear [title] [last name]:
Dean of a school or college	Dean [first & last name] or Dr., Mr., or Ms. [first & last name], Dean of [title]	Dear Dean [last name]: or Dear Dr., Mr., or Ms. [last name]:
Professor	Professor or Dr. [first & last name]	Dear Professor or Dr. [last name]:
Physician	[first & last name], M.D.	Dear Dr. [last name]:
Lawyer	Mr. or Ms. [first & last name], Attorney at Law	Dear Mr. or Ms. [last name]:
Military personnel	[full rank, first & last name, abbreviation of service designation] (add <i>Retired</i> if applicable)	Dear [rank] [last name]:
Company or corporation	[name of organization]	Ladies and Gentlemen: or Gentlemen and Ladies:
<b>Governmental Titles</b>		
President of the United States	The President	Dear Mr. or Madam President:
Senator of the United States	The Honorable [first & last name]	Dear Senator [last name]:
Cabinet member	The Honorable [first & last name]	Dear Mr. or Madam Secretary:
Attorney General	The Honorable [first & last name]	Dear Mr. or Madam Attorney General:
Mayor	The Honorable [first & last name], Mayor of [name of city]	Dear Mayor [last name]:
Judge	The Honorable [first & last name]	Dear Judge [last name]:

\*Use *Mrs.* or *Miss* only if the recipient has specifically requested that you use one of these titles; otherwise *always* use *Ms.* in business correspondence. Also, never refer to a married woman by her husband's name (e.g., Mrs. Robert Washington) unless she specifically requests that you do so.

the region). For example, the following address uses *Köln* instead of *Cologne*:

H. R. Veith, Director	Addressee
Eisfieren Glaswerk	Company name
Blaubachstrasse 13	Street address
Postfach 10 80 07	Post office road
D-5000 Köln I	District, city
GERMANY	Country

For additional examples of international addresses, see Table A.4 on pages 558–559.

Be sure to use organizational titles correctly when addressing international correspondence. Job designations vary around the world. In England, for example, a managing director is often what a U.S. company would call its chief executive officer or president, and a British deputy is the equivalent of a vice president. In France, responsibilities are assigned to individuals without regard to title or organizational structure, and in China the title *project manager* has meaning, but the title *sales manager* may not.

In addition, be aware that businesspeople in some countries sign correspondence without their names typed below.

**Table A.3** Inside Address Information

Description	Example
Capitalize building names.	Empire State Building
Capitalize locations within buildings (apartments, suites, rooms).	Suite 1073
Use numerals for all house or building numbers, except the number one.	One Trinity Lane; 637 Adams Ave., Apt. 7
Spell out compass directions that fall within a street address.	1074 West Conover St.
Abbreviate compass directions that follow the street address.	783 Main St., N.E., Apt. 27

In Germany, for example, the belief is that employees represent the company, so it's inappropriate to emphasize personal names.<sup>4</sup> Use the examples in Table A.4 as guidelines when addressing correspondence to countries outside the United States.

### Salutation

In the salutation of your letter, follow the style of the first line of the inside address. If the first line is a person's name, the salutation is *Dear Mr.* or *Ms. Name*. The formality of the salutation depends on your relationship with the addressee. If in conversation you would say "Mary," your letter's salutation should be *Dear Mary*, followed by a colon. Otherwise, include the courtesy title and last name, followed by a colon. Presuming to write *Dear Lewis* instead of *Dear Professor Chang* demonstrates a disrespectful familiarity that the recipient will probably resent.

If the first line of the inside address is a position title such as *Director of Personnel*, then use *Dear Director*. If the addressee is unknown, use a polite description, such as *Dear Alumnus*, *Dear SPCA Supporter*, or *Dear Voter*. If the first line is plural (a department or company), then use *Ladies and Gentlemen* (look again at Table A.2). When you do not know whether you're writing to an individual or a group (for example, when writing a reference or a letter of recommendation), use *To whom it may concern*.

In the United States some letter writers use a "salutopening" on the salutation line. A salutopening omits *Dear* but includes the first few words of the opening paragraph along with the recipient's name. After this line, the sentence continues a double space below as part of the body of the letter, as in these examples:

Thank you, Mr. Brown, for your prompt payment of your bill.	Salutopening
Your payment of \$88.13 was received on January 24, 2014.	Body

Whether your salutation is informal or formal, be especially careful that names are spelled correctly. A misspelled name is glaring evidence of carelessness, and it belies the personal interest you're trying to express.

### Body

The body of the letter is your message. Almost all letters are single-spaced, with one blank line before and after the salutation or salutopening, between paragraphs, and before the complimentary close. The body may include indented lists, entire

paragraphs indented for emphasis, and even subheadings. If it does, all similar elements should be treated in the same way. Your department or company may select a format to use for all letters.

### Complimentary Close

The complimentary close begins on the second line below the body of the letter. Alternatives for wording are available, but currently the trend seems to be toward using one-word closes, such as *Sincerely* and *Cordially*. In any case, the complimentary close reflects the relationship between you and the person you're writing to. Avoid cute closes, such as *Yours for bigger profits*. If your audience doesn't know you well, your sense of humor may be misunderstood.

### Signature Block

Leave three blank lines for a written signature below the complimentary close, and then include the sender's name (unless it appears in the letterhead). The person's title may appear on the same line as the name or on the line below:

Cordially,

Raymond Dunnigan  
Director of Personnel

Your letterhead indicates that you're representing your company. However, if your letter is on plain paper or runs to a second page, you may want to emphasize that you're speaking legally for the company. The accepted way of doing that is to place the company's name in capital letters, a double space below the complimentary close, and then include the sender's name and title four lines below that:

Sincerely,  
WENTWORTH INDUSTRIES

Helen B. Taylor  
President



**Table A.4 International Addresses and Salutations**

Country	Postal Address	Address Elements	Salutations
Argentina	Sr. Juan Pérez Editorial Internacional S.A. Av. Sarmiento 1337, 8° P.C. C1035AAB BUENOS AIRES—CF ARGENTINA	S.A. = Sociedad Anónima (corporation) Av. Sarmiento (name of street) 1337 (building number) 8° - 8th. P = Piso (floor) C (room or suite) C1035AAB (postcode + city) CF = Capital Federal (federal capital)	Sr. = Señor (Mr.) Sra. = Señora (Mrs.) Srta. = Señorita (Miss) Don't use given names except with people you know well.
Australia	Mr. Roger Lewis International Publishing Pty. Ltd. 166 Kent Street, Level 9 GPO Box 3542 SYDNEY NSW 200 AUSTRALIA	Pty. Ltd. – Proprietary Limited (corp.) 166 (building number) Kent Street (name of street) Level (floor) GPO Box (P.O. box) City + state (abbrev.) + postcode	Mr. and Mrs. used on first contact. Ms. not common (avoid use). Business is informal—use given name freely.
Austria	Herrn Dipl.-Ing. J. Gerdenitsch International Verlag Ges.m.b.H. Glockengasse 159 1010 WIEN AUSTRIA	Herrn – To Mr. (separate line) Dipl.-Ing. (engineering degree) Ges.m.b.H. (a corporation) Glockengasse (street name) 159 (building number) 1010 (postcode + city) WIEN (Vienna)	Herr (Mr.) Frau (Mrs.) Fräulein (Miss) obsolete in business, so do not use. Given names are almost never used in business.
Brazil	Ilmo. Sr. Gilberto Rabello Ribeiro Editores Internacionais S.A. Rua da Ajuda, 228–6° Andar Caixa Postal 2574 20040–000 RIO DE JANEIRO—RJ BRAZIL	Ilmo. = Ilustríssimo (honorific) Ilma. = Ilustríssima (hon. female) S.A. – Sociedade Anônima (corporation) Rua = street, da Ajuda (street name) 228 (building number) 6° = 6th. Andar (floor) Caixa Postal (P.O. box) 20040–000 (postcode + city)—RJ (state abbrev.)	Sr. = Senhor (Mr.) Sra. = Senhora (Mrs.) Srta. = Senhorita (Miss) Family name at end, e.g., Senhor Ribeiro (Rabello is mother's family name) Given names are readily used in business.
China	Xia Zhiyi International Publishing Ltd. 14 Jianguolu Chaoyangqu BEIJING 100025 CHINA	Ltd. (limited liability corporation) 14 (building number) Jianguolu (street name), lu (street) Chaoyangqu (district name) (city + postcode)	Family name (single syllable) first. Given name (2 syllables) second, sometimes reversed. Use Mr. or Ms. at all times (Mr. Xia).
France	Monsieur LEFÈVRE Alain Éditions Internationales S.A. Siège Social Immeuble Le Bonaparte 64–68, av. Galliéni B.P. 154 75942 PARIS CEDEX 19 FRANCE	S.A. = Société Anonyme (corporation) Siège Social (head office) Immeuble (building + name) 64–68 (building occupies 64, 66, 68) av. = avenue (no initial capital) B.P. = Boîte Postale (P.O. box) 75942 (postcode + city) CEDEX (postcode for P.O. box)	Monsieur (Mr.) Madame (Mrs.) Mademoiselle (Miss) Best not to abbreviate. Family name is sometimes in all caps with given name following.
Germany	Herrn Gerhardt Schneider International Verlag GmbH Schillerstraße 159 44147 DORTMUND GERMANY	Herrn = To Mr. (on a separate line) GmbH (inc.—incorporated) –straße (street—'ß' often written 'ss') 159 (building number) 44147 (postcode – city)	Herr (Mr.) Frau (Mrs.) Fräulein (Miss) obsolete in business. Business is formal: (1) do not use given names unless invited, and (2) use academic titles precisely.
India	Sr. Shyam Lal Gupta International Publishing (Pvt.) Ltd. 1820 Rehaja Centre 214, Darussalam Road Andheri East MUMBAI–400049 INDIA	(Pvt.) (privately owned) Ltd. (limited liability corporation) 1820 (possibly office #20 on 18th floor) Rehaja Centre (building name) 214 (building number) Andheri East (suburb name) (city + hyphen + postcode)	Shri (Mr.), Shrimati (Mrs.) but English is common business language, so use Mr., Mrs., Miss. Given names are used only by family and close friends.

Country	Postal Address	Address Elements	Salutations
Italy	Egr. Sig. Giacomo Mariotti Edizioni Internazionali S.p.A. Via Terenzio, 2120138 MILANO ITALY	Egr. = Egregio (honorific) Sig. = Signor (not nec. a separate line) S.p.A. = Società per Azioni (corp.) Via (street) 21 (building number) 20138 (postcode + city)	Sig. = Signore (Mr.) Sig.ra = Signora (Mrs.) Sig.a (Ms.) Women in business are addressed as Signora. Use given name only when invited.
Japan	Mr. Taro Tanaka Kokusai Shuppan K.K. 10-23, 5-chome, Minamiazabu Minato-ku TOKYO 106 JAPAN	K.K. = Kabushiki Kaisha (corporation) 10 (lot number) 23 (building number) 5-chome (area #5) Minamiazabu (neighborhood name) Minato-ku (city district) (city + postcode)	Given names are not used in business. Use family name + job title. Or use family name + "-san" (Tanaka-san) or more respectfully, add "-sama" or "-dono."
Korea	Mr. Kim Chang-ik International Publishers Ltd. Room 206, Korea Building 33-4 Nonhyon-dong Kangnam-ku SEOUL 135-010 KOREA	English company names common Ltd. (a corporation) 206 (office number inside the building) 33-4 (area 4 of subdivision 33) -dong (city neighborhood name) -ku (subdivision of city) (city + postcode)	Family name is normally first but sometimes placed after given name. A two-part name is the given name. Use Mr. or Mrs. in letters, but use job title in speech.
Mexico	Sr. Francisco Pérez Martínez Editores Internacionales S.A. Independencia No. 322 Col. Juárez 06050 MEXICO D.F.	S.A. = Sociedad Anónima (corporation) Independencia (street name) No. = Número (number) 322 (building number) Col. = Colonia (city district) Juárez (locality name) 06050 (postcode + city) D.F. = Distrito Federal (federal capital)	Sr. = Señor (Mr.) Sra. = Señora (Mrs.) Srta. = Señorita (Miss) Family name in middle: e.g., Sr. Pérez (Martínez is mother's family). Given names are used in business.
South Africa	Mr. Mandla Ntuli International Publishing (Pty.) Ltd. Private Bag X2581 JOHANNESBURG 2000 SOUTH AFRICA	Pty. = Proprietary (privately owned) Ltd. (a corporation) Private Bag (P.O. Box) (city + postcode) or (postcode + city)	Mnr. = Meneer (Mr.) Mev. = Mevrouw (Mrs.) Mejuffrou (Miss) is not used in business. Business is becoming less formal, so the use of given names is possible.
United Kingdom	Mr. N. J. Lancaster International Publishing Ltd. Kingsbury House 12 Kingsbury Road EDGEWARE Middlesex HA8 9XG ENGLAND	N. J. (initials of given names) Ltd. (limited liability corporation) Kingsbury House (building name) 12 (building number) Kingsbury Road (name of street/road) EDGEWARE (city—all caps) Middlesex (county—not all caps) HA8 9XG	Mr. and Ms. used mostly. Mrs. and Miss sometimes used in North and by older women. Given names—called Christian names—are used in business after some time. Wait to be invited.

If your name could be taken for either a man's or a woman's, a courtesy title indicating gender should be included, with or without parentheses. Also, women who prefer a particular courtesy title should include it:

Mrs. Nancy Winters  
(Ms.) Juana Flores  
Ms. Pat Li  
(Mr.) Jamie Saunders

## ADDITIONAL LETTER PARTS

Letters vary greatly in subject matter and thus in the identifying information they need and the format they adopt. The letter in Figure A.2 on the next page shows how these

additional parts should be arranged. The following elements may be used in any combination, depending on the requirements of the particular letter:

- **Addressee notation.** Letters that have a restricted readership or that must be handled in a special way should include such addressee notations as *PERSONAL*, *CONFIDENTIAL*, or *PLEASE FORWARD*. This sort of notation appears a double space above the inside address, in all-capital letters.
- **Attention line.** Although not commonly used today, an attention line can be used if you know only the last name of the person you're writing to. It can also direct a letter to a position title or department. Place the attention line on the first line of the inside address and put the company name on the second.<sup>5</sup> Match the address on the envelope with the style of the inside

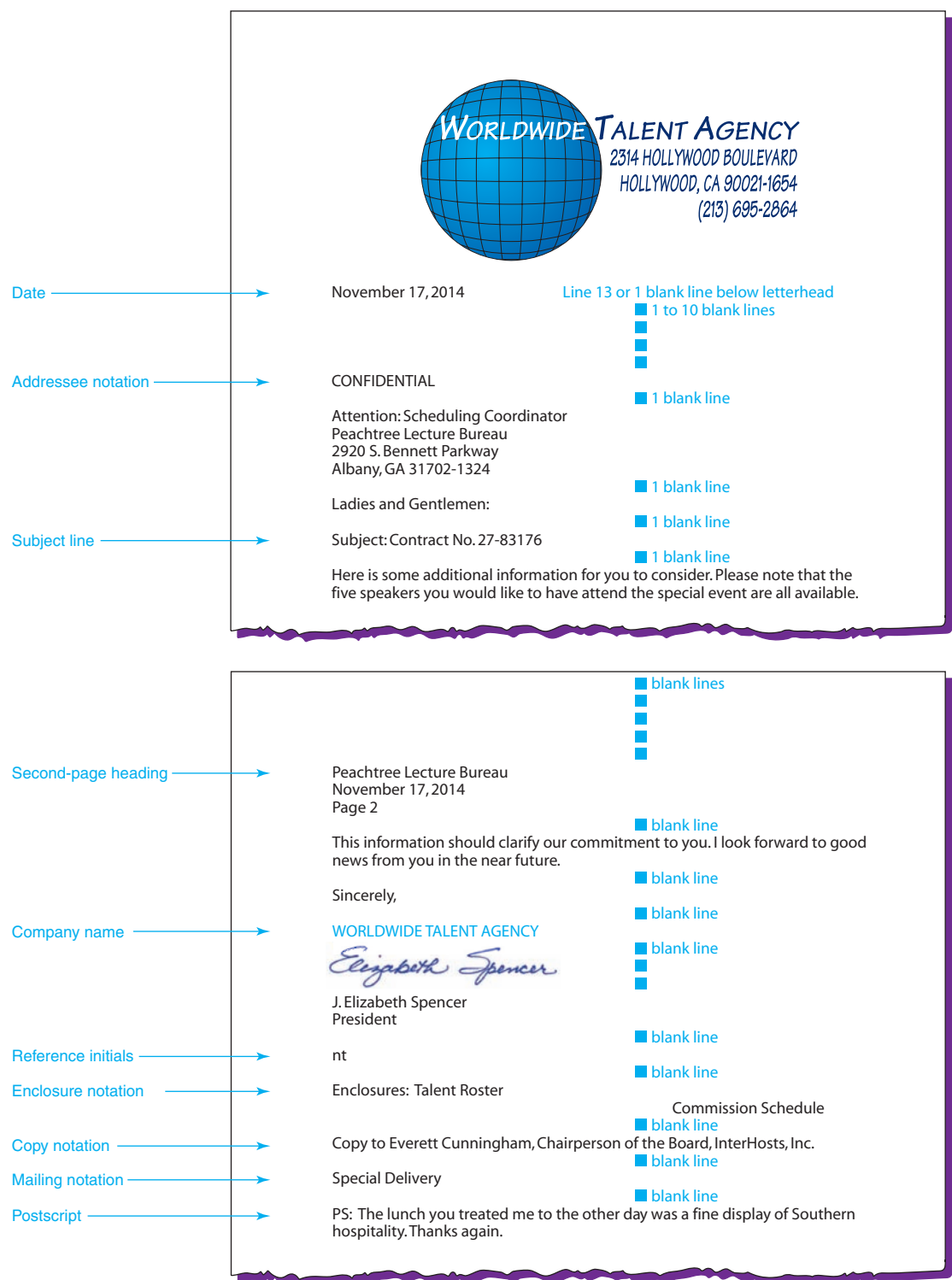


Figure A.2 Additional Letter Parts

address. An attention line may take any of the following forms or variants of them:

Attention Dr. McHenry  
Attention Director of Marketing  
Attention Marketing Department

- **Subject line.** The subject line tells recipients at a glance what the letter is about (and indicates where to file the letter for future reference). It usually appears below the salutation, either against the left margin, indented (as a paragraph in the body), or centered. It can be placed above the salutation or at the very top of the page, and it can be underscored. Some businesses omit the word



*Subject*, and some organizations replace it with *Re:* or *In re:* (meaning “concerning” or “in the matter of”). The subject line may take a variety of forms, including the following:

Subject: RainMaster Sprinklers  
 Re: About your February 2, 2014, order  
 In re: FALL 2012 SALES MEETING  
 Reference Order No. 27920

- **Second-page heading.** Use a second-page heading whenever an additional page is required. Some companies have second-page letterhead (with the company name and address on one line and in a smaller typeface). The heading bears the name (person or organization) from the first line of the inside address, the page number, the date, and perhaps a reference number. Leave two blank lines before the body. Make sure that at least two lines of a continued paragraph appear on the first and second pages. Never allow the closing lines to appear alone on a continued page. Precede the complimentary close or signature lines with at least two lines of the body. Also, don’t hyphenate the last word on a page. All the following are acceptable forms for second-page headings:

Ms. Melissa Baker  
 May 10, 2014  
 Page 2  
 Ms. Melissa Baker, May 10, 2014, Page 2  
 Ms. Melissa Baker-2-May 10, 2014

- **Company name.** If you include the company’s name in the signature block, put it a double space below the complimentary close. You usually include the company’s name in the signature block only when the writer is serving as the company’s official spokesperson or when letterhead has not been used.
- **Reference initials.** When businesspeople keyboard their own letters, reference initials are unnecessary, so they are becoming rare. When one person dictates a letter and another person produces it, reference initials show who helped prepare it. Place initials at the left margin, a double space below the signature block. When the signature block includes the writer’s name, use only the preparer’s initials. If the signature block includes only the department, use both sets of initials, usually in one of the following forms: *RSR/sm*, *RSR:sm*, or *RSR:SM* (writer/preparer). When the writer and the signer are different people, at least the file copy should bear both their initials as well as the typist’s: *JFS/RSR/sm* (signer/writer/preparer).
- **Enclosure notation.** Enclosure notations appear at the bottom of a letter, one or two lines below the

reference initials. Some common forms include the following:

Enclosure  
 Enclosures (2)  
 Enclosures: Résumé  
 Photograph  
 Brochure

- **Copy notation.** Copy notations may follow reference initials or enclosure notations. They indicate who’s receiving a *courtesy copy* (*cc*). Recipients are listed in order of rank or (rank being equal) in alphabetical order. Among the forms used are the following:

cc: David Wentworth, Vice President  
 Copy to Hans Vogel  
 748 Chesterton Road  
 Snohomish, WA 98290

- **Mailing notation.** You may place a mailing notation (such as *Special Delivery* or *Registered Mail*) at the bottom of the letter, after reference initials or enclosure notations (whichever is last) and before copy notations. Or you may place it at the top of the letter, either above the inside address on the left side or just below the date on the right side. For greater visibility, mailing notations may appear in capital letters.
- **Postscript.** A postscript is presented as an afterthought to the letter, a message that requires emphasis, or a personal note. It is usually the last thing on any letter and may be preceded by *P.S.*, *PS.*, *PS.*, or nothing at all. A second afterthought would be designated *P.P.S.* (post postscript).

## LETTER FORMATS

A letter format is the way of arranging all the basic letter parts. Sometimes a company adopts a certain format as its policy; sometimes the individual letter writer or preparer is allowed to choose the most appropriate format. In the United States, three major letter formats are commonly used:

- **Block format.** Each letter part begins at the left margin. The main advantage is quick and efficient preparation (see Figure A.3).
- **Modified block format.** Same as block format, except that the date, complimentary close, and signature block start near the center of the page (see Figure A.4 on page 563). The modified block format does permit indentions as an option. This format mixes preparation speed with traditional placement of some letter parts. It also looks

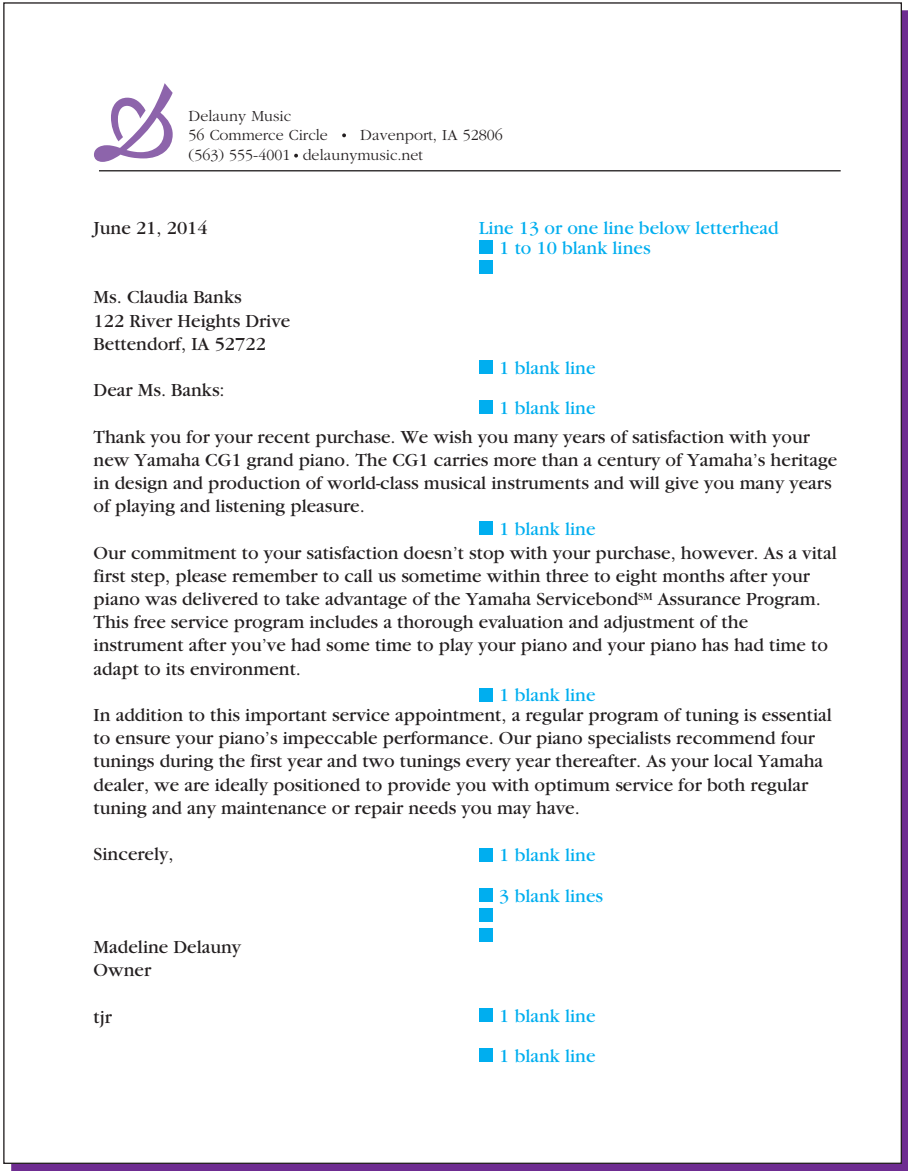


Figure A.3 Block Letter Format

more balanced on the page than the block format does. (Note: The address and contact information in the left margin of this letter is part of this company's particular stationery design; other designs put this information at the top or bottom of the page.)

- **Simplified format.** Instead of using a salutation, this format often weaves the reader's name into the first line or two of the body and often includes a subject line in capital letters (see Figure A.5 on page 564). This format does not include a complimentary close, so your signature appears immediately below the body text. Because certain letter parts are eliminated, some line spacing is changed.

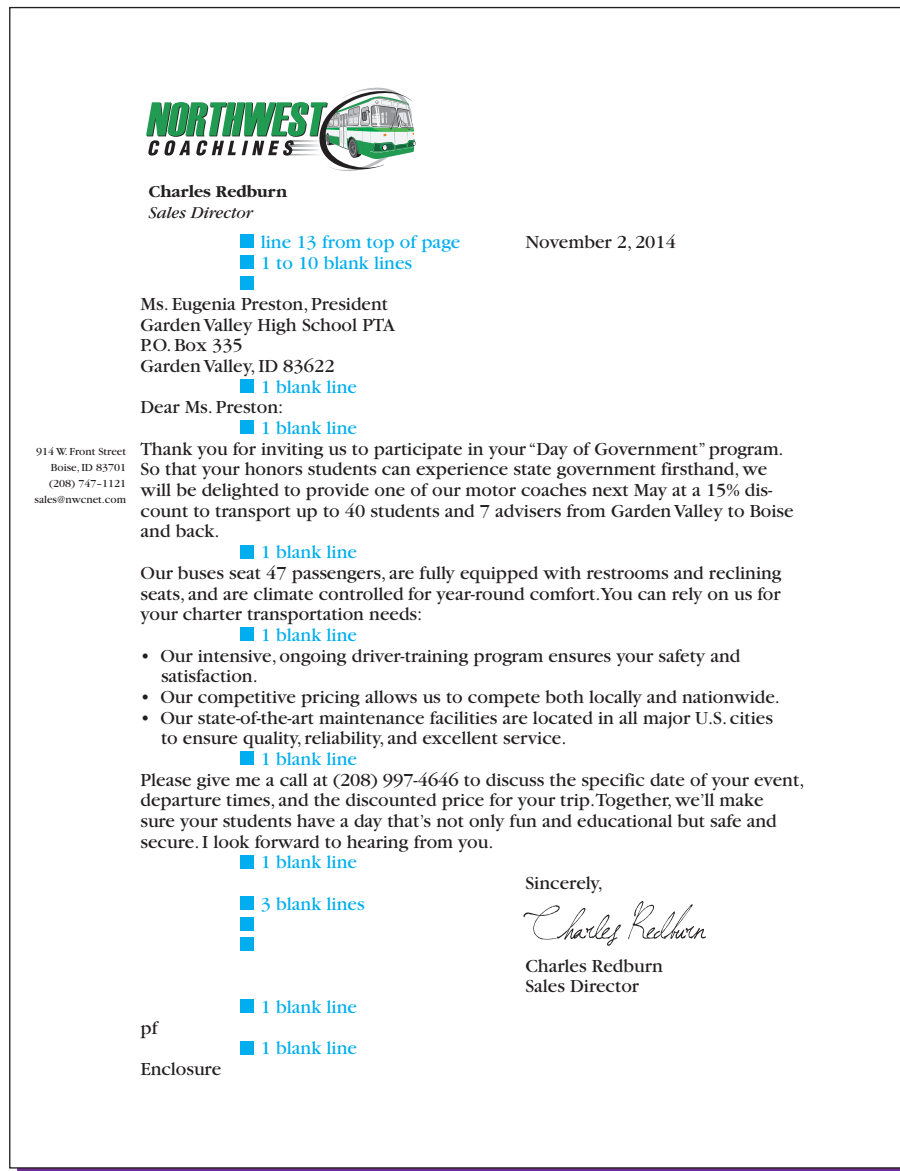
These three formats differ in the way paragraphs are indented, in the way letter parts are placed, and in some punctuation. However, the elements are always separated by at least one blank line, and the printed name is always separated from the line above by at least three blank lines to allow space for a signature. If paragraphs are indented, the indentation is normally

five spaces. The most common formats for intercultural business letters are the block style and the modified block style.

In addition to these three letter formats, letters may also be classified according to their style of punctuation. *Standard*, or *mixed punctuation* uses a colon after the salutation (a comma if the letter is social or personal) and a comma after the complimentary close. *Open punctuation* uses no colon or comma after the salutation or the complimentary close. Although the most popular style in business communication is mixed punctuation, either style of punctuation may be used with block or modified block letter formats. Because the simplified letter format has no salutation or complimentary close, the style of punctuation is irrelevant.

## Envelopes

For a first impression, the quality of the envelope is just as important as the quality of the stationery. Letterhead and envelopes



**Figure A.4 Modified Block Letter Format**

should be of the same paper stock, have the same color ink, and be imprinted with the same address and logo. Most envelopes used by U.S. businesses are No. 10 envelopes (9½ inches long), which are sized for an 8½-by-11-inch piece of paper folded in thirds. Some occasions call for a smaller, No. 6¾, envelope or for envelopes proportioned to fit special stationery. Figure A.6 on page 565 shows the two most common sizes.

## ADDRESSING THE ENVELOPE

No matter what size the envelope, the address is always single-spaced with all lines aligned on the left. The address on the envelope is in the same style as the inside address and presents the same information. The order to follow is from the smallest division to the largest:

1. Name and title of recipient
2. Name of department or subgroup
3. Name of organization

4. Name of building
5. Street address and suite number, or post office box number
6. City, state, or province, and zip code or postal code
7. Name of country (if the letter is being sent abroad)

Because the U.S. Postal Service uses optical scanners to sort mail, envelopes for quantity mailings, in particular, should be addressed in the prescribed format. Everything is in capital letters, no punctuation is included, and all mailing instructions of interest to the post office are placed above the address area (see Figure A.6). Canada Post requires a similar format, except that only the city is all in capitals, and the postal code is placed on the line below the name of the city. The post office scanners read addresses from the bottom up, so if a letter is to be sent to a post office box rather than to a street address, the street address should appear on the line above the box number. Figure A.6 also shows the proper spacing for addresses and return addresses.

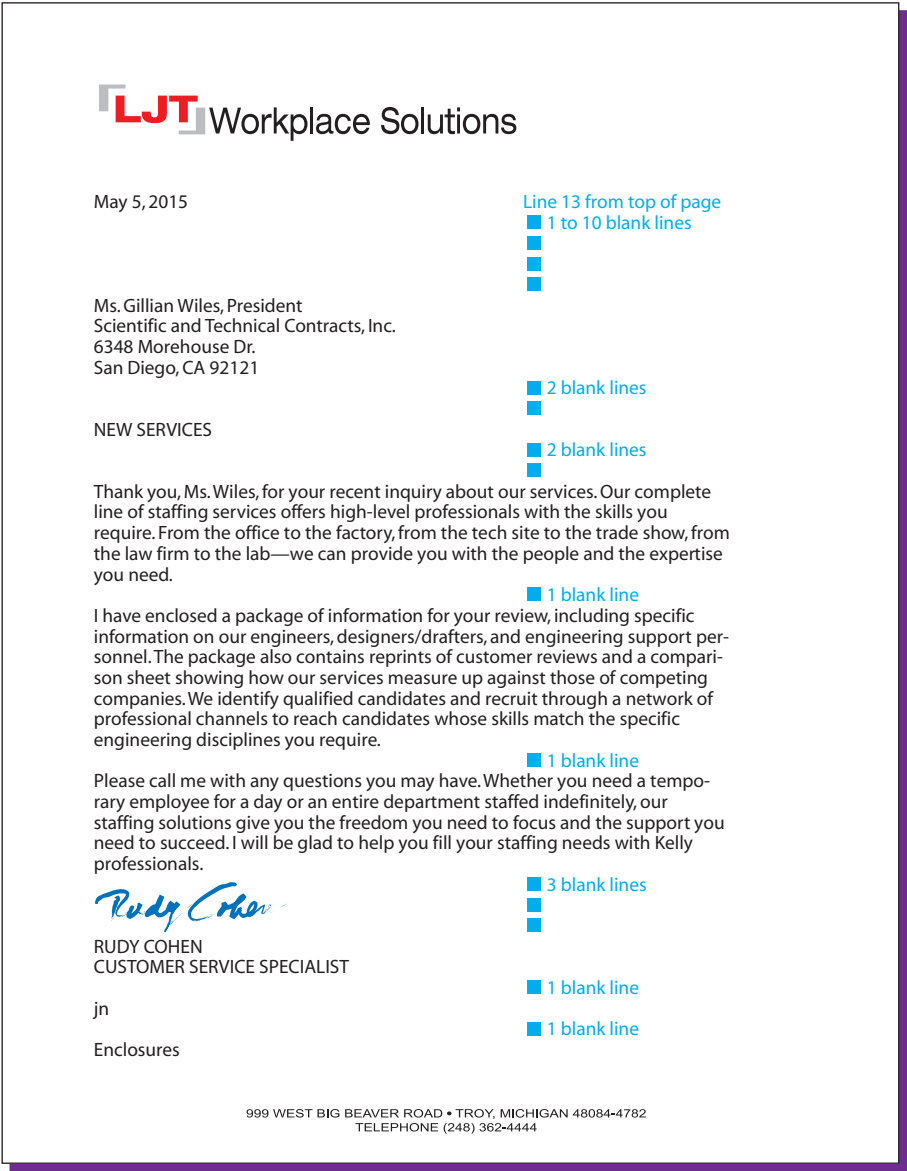


Figure A.5 Simplified Letter Format

The U.S. Postal Service and the Canada Post Corporation have published lists of two-letter mailing abbreviations for states, provinces, and territories (see Table A.5 on page 566). Postal authorities prefer no punctuation with these abbreviations. Quantity mailings should always follow post office requirements. For other letters, a reasonable compromise is to use traditional punctuation, uppercase and lowercase letters for names and street addresses, but two-letter state or province abbreviations, as shown here:

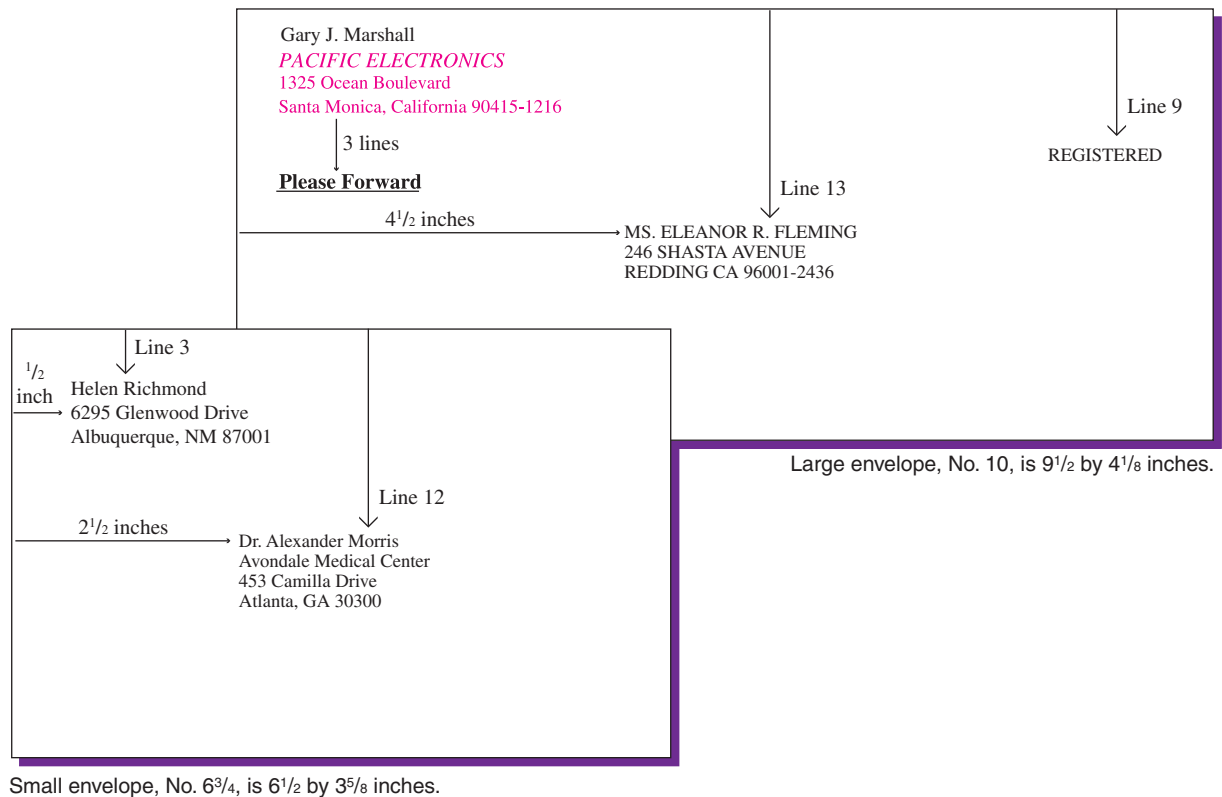
Mr. Kevin Kennedy  
2107 E. Packer Dr.  
Amarillo, TX 79108

Canadian postal codes are alphanumeric, with a three-character “area code” and a three-character “local code”

separated by a single space (K2P 5A5). Zip and postal codes should be separated from state and province names by one space. Canadian postal codes may be treated the same or may be positioned alone on the bottom line of the address all by itself.

FOLDING TO FIT

The way a letter is folded also contributes to the recipient’s overall impression of your organization’s professionalism. When sending a standard-size piece of paper in a No. 10 envelope, fold it in thirds, with the bottom folded up first and the top folded down over it (see Figure A.7 on page 566); the open end should be at the top of the envelope and facing out. Fit smaller stationery neatly into the appropriate envelope simply by folding it in half or in thirds. When sending a standard-size letterhead in a No. 6¾



**Figure A.6** Prescribed Envelope Format

envelope, fold it in half from top to bottom and then in thirds from side to side.

## INTERNATIONAL MAIL

Postal service differs from country to country, so it's always a good idea to investigate the quality and availability of various services before sending messages and packages internationally. Also, compare the services offered by delivery companies such as UPS and FedEx to find the best rates and options for each destination and type of shipment. No matter which service you choose, be aware that international mail requires more planning than domestic mail. For example, for anything beyond simple letters, you generally need to prepare *customs forms* and possibly other documents, depending on the country of destination and the type of shipment. You are responsible for following the laws of the United States and any countries to which you send mail and packages.

The U.S. Postal Service currently offers four classes of international delivery, listed here from the fastest (and most expensive) to the slowest (and least expensive):

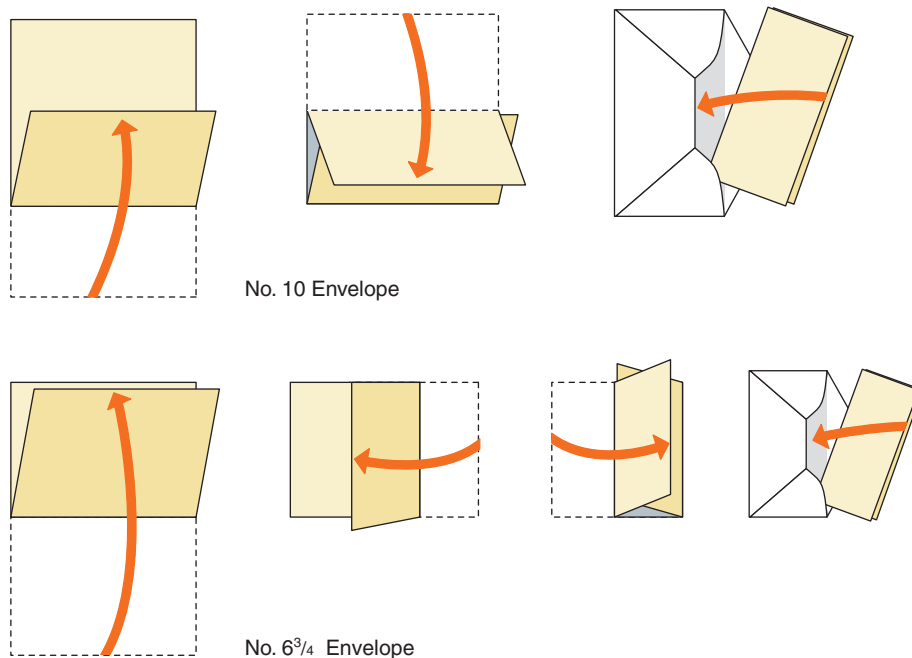
- **Global Express Guaranteed** is the fastest option. This service, offered in conjunction with FedEx, provides delivery in one to three business days to more than 190 countries and territories.

- **Express Mail International** guarantees delivery in three to five business days to a limited number of countries, including Australia, China, Hong Kong, Japan, and South Korea.
- **Priority Mail International** offers delivery guarantees of 6 to 10 business days to more than 190 countries and territories.
- **First Class Mail International** is an economical way to send correspondence and packages weighing up to four pounds to virtually any destination worldwide.

To prepare your mail for international delivery, follow the instructions provided at [www.usps.com/international](http://www.usps.com/international). There you'll find complete information on the international services available through the U.S. Postal Service, along with advice on addressing and packaging mail, completing customs forms, and calculating postage rates and fees. The *International Mail Manual*, also available on this website, offers the latest information and regulations for both outbound and inbound international mail. For instance, you can click on individual country names to see current information about restricted or prohibited items and materials, required customs forms, and rates for various classes of service.<sup>6</sup> Various countries have specific and often extensive lists of items that may not be sent by mail at all or that must be sent using particular postal service options.

**Table A.5 Two-Letter Mailing Abbreviations for the United States and Canada**

State/Territory/ Province	Abbreviation	State/Territory/ Province	Abbreviation	State/Territory/ Province	Abbreviation
<b>United States</b>		Massachusetts	MA	Tennessee	TN
Alabama	AL	Michigan	MI	Texas	TX
Alaska	AK	Minnesota	MN	Utah	UT
American Samoa	AS	Mississippi	MS	Vermont	VT
Arizona	AZ	Missouri	MO	Virginia	VA
Arkansas	AR	Montana	MT	Virgin Islands	VI
California	CA	Nebraska	NE	Washington	WA
Canal Zone	CZ	Nevada	NV	West Virginia	WV
Colorado	CO	New Hampshire	NH	Wisconsin	WI
Connecticut	CT	New Jersey	NJ	Wyoming	WY
Delaware	DE	New Mexico	NM	<b>Canada</b>	
District of Columbia	DC	Maryland	MD	Alberta	AB
Florida	FL	New York	NY	British Columbia	BC
Georgia	GA	North Carolina	NC	Manitoba	MB
Guam	GU	North Dakota	ND	New Brunswick	NB
Hawaii	HI	Northern Mariana	MP	Newfoundland and Labrador	NL
Idaho	ID	Ohio	OH	Northwest Territories	NT
Illinois	IL	Oklahoma	OK	Nova Scotia	NS
Indiana	IN	Oregon	OR	Nunavut	NU
Iowa	IA	Pennsylvania	PA	Ontario	ON
Kansas	KS	Puerto Rico	PR	Prince Edward Island	PE
Kentucky	KY	Rhode Island	RI	Quebec	QC
Louisiana	LA	South Carolina	SC	Saskatchewan	SK
Maine	ME	South Dakota	SD	Yukon Territory	YT


**Figure A.7 Folding Standard-Size Letterhead**



## Memos

Electronic media have replaced most internal printed memos in many companies, but you may have occasion to send printed memos from time to time. These can be simple announcements or messages, or they can be short reports using the memo format.

On your document, include a title such as MEMO or INTEROFFICE CORRESPONDENCE (all in capitals) centered at the top of the page or aligned with the left margin. Also at the top, include the words *To*, *From*, *Date*, and *Subject*—followed by the appropriate information—with a blank line between as shown here:

MEMO	
TO:	
FROM:	
DATE:	
SUBJECT:	

Sometimes the heading is organized like this:

MEMO	
TO:	FROM:
DATE:	SUBJECT:

The following guidelines will help you effectively format specific memo elements:

- **Addressees.** When sending a memo to a long list of people, include the notation *See distribution list* or *See below* in the *To* position at the top; then list the names at the end of the memo. Arrange this list alphabetically, except when high-ranking officials deserve more prominent placement. You can also address memos to groups of people—*All Sales Representatives*, *Production Group*, *New Product Team*.
- **Courtesy titles.** You need not use courtesy titles anywhere in a memo; first initials and last names, first names, or even initials alone are often sufficient. However, use a courtesy title if you would use one in a face-to-face encounter with the person.
- **Subject line.** The subject line of a memo helps busy colleagues quickly find out what your memo is about, so take care to make it concise and compelling.
- **Body.** Start the body of the memo on the second or third line below the heading. Like the body of a letter, it's usually single-spaced with blank lines between paragraphs. Indenting paragraphs is optional. Handle lists, important passages, and subheadings as you do in letters.
- **Second page.** If the memo carries over to a second page, head the second page just as you head the second page of a letter.
- **Writer's initials.** Unlike a letter, a memo doesn't require a complimentary close or a signature, because your name is already prominent at the top. However, you may

initial the memo—either beside the name appearing at the top of the memo or at the bottom of the memo.

- **Other elements.** Treat elements such as reference initials and copy notations just as you would in a letter. One difference between letters and memos is that while letters use the term *enclosure* to refer to other pieces included with the letter, memos usually use the word *attachment*.

Memos may be delivered by hand, by the post office (when the recipient works at a different location), or through interoffice mail. Interoffice mail may require the use of special reusable envelopes that have spaces for the recipient's name and department or room number; the name of the previous recipient is simply crossed out. If a regular envelope is used, the words *Interoffice Mail* appear where the stamp normally goes, so that it won't accidentally be stamped and mailed with the rest of the office correspondence.

Informal, routine, or brief reports for distribution within a company are often presented in memo form. Don't include report parts such as a table of contents and appendixes, but write the body of the memo report just as carefully as you'd write a formal report.

## Reports

Enhance the effectiveness of your reports by paying careful attention to their appearance and layout. Follow whatever guidelines your organization prefers, always being neat and consistent throughout. If it's up to you to decide formatting questions, the following conventions may help you decide how to handle margins, headings, and page numbers.

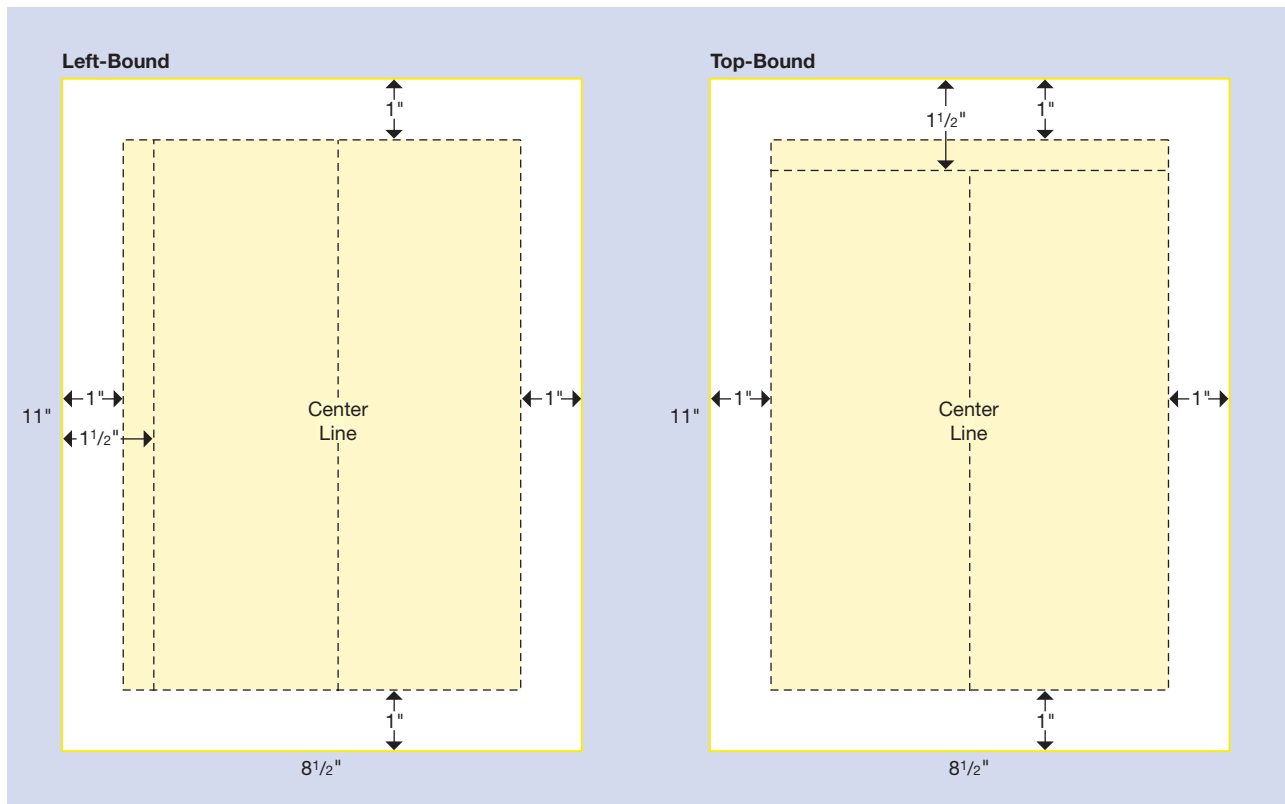
### MARGINS

All margins on a report page should be at least 1 inch wide. The top, left, and right margins are usually the same, but the bottom margins can be 1½ times deeper. Some special pages also have deeper top margins. Set top margins as deep as 2 inches for pages that contain major titles: prefatory parts (such as the table of contents or the executive summary), supplementary parts (such as the reference notes or bibliography), and textual parts (such as the first page of the text or the first page of each chapter).

If you're going to bind your report at the left or at the top, add half an inch to the margin on the bound edge (see Figure A.8): The space taken by the binding on left-bound reports makes the center point of the text a quarter inch to the right of the center of the paper. Be sure to center headings between the margins, not between the edges of the paper.

### HEADINGS

If you don't have a template supplied by your employer, choose a design for headings and subheadings that clearly distinguishes the various levels in the hierarchy. The



**Figure A.8** Margins for Formal Reports

first-level headings should be the most prominent, on down to the lowest-level subheading.

## PAGE NUMBERS

Every page in a report is counted; however, not all pages show numbers. The first page of the report, normally the title page, is unnumbered. All other pages in the prefatory section are numbered with a lowercase roman numeral, beginning with *ii* and continuing with *iii*, *iv*, *v*, and so on. Start numbering

again with arabic numerals (1, 2, and so on) starting at the first page of the body.

You have many options for placing and formatting the page numbers, although these choices are usually made for you in a template. If you're not using a standard company template, position the page number where it is easy to see as the reader flips through the report. If the report will be stapled or otherwise bound along the left side, for instance, the best place for the page number is the upper right or lower right corner.

## Endnotes

1. Mary A. De Vries, *Internationally Yours* (Boston: Houghton Mifflin, 1994), 9.
2. Patricia A. Dreyfus, "Paper That's Letter Perfect," *Money*, May 1985, 184.
3. Linda Driskill, *Business and Managerial Communication: New Perspectives* (Orlando, Fla.: Harcourt Brace Jovanovich, 1992), 470.

4. Lennie Copeland and Lewis Griggs, *Going International: How to Make Friends and Deal Effectively in the Global Marketplace*, 2nd ed. (New York: Random House, 1985), 24–27.
5. De Vries, *Internationally Yours*, 8.
6. U.S. Postal Service, *International Mail Manual*, Issue 34, 14 May 2007, [www.usps.gov](http://www.usps.gov).