

- **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.

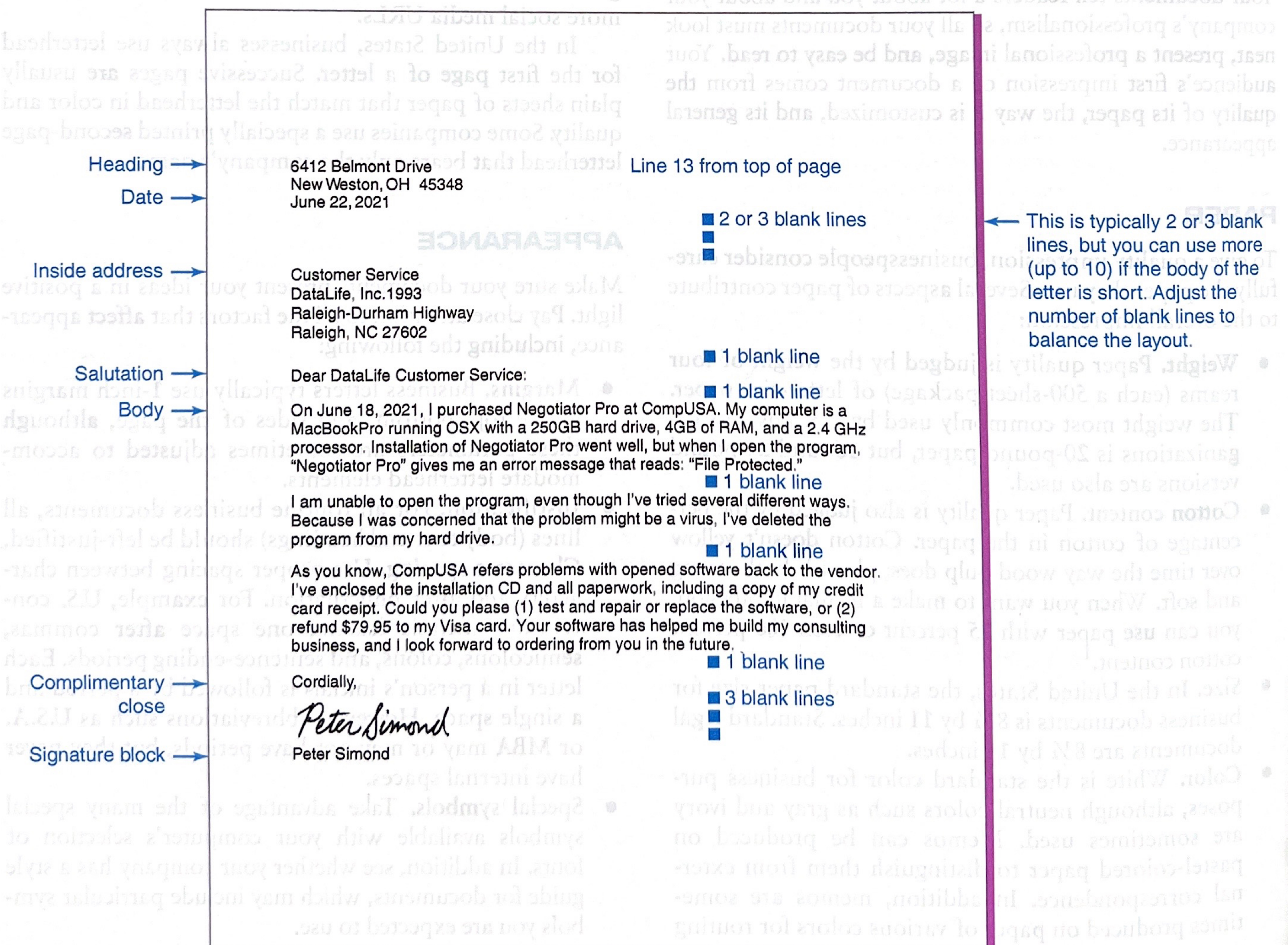


Figure A.1 Standard Letter Parts

TABLE A.1 Common Date Forms

Convention	Order	Examples
U.S. standard	Month day year	July 31, 2021 7/31/2021 7-31-2021
Japan	Year month day	2021/07/31
Europe (most countries)	Day month year	31 July 2021 31/07/21
International (ISO) format	Year month day	31.07.21 2021-07-31

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

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

TABLE A.2 Forms of Address

Person	In Address	In Salutation
Personal Titles		
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] and 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]:
Professional Titles		
President of a college or university	[title] [first & last name], President	Dear President [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:
Governmental Titles		
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 (for example, Mrs. Robert Washington) unless she specifically requests that you do so.

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

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," 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*.

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, 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 the current trend seems to be toward 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

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.** If you are writing to a company and don't know the name of the person you would like to reach, you can use an attention line, such as *Attention: Customer Service*.
- **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 3, 2021, order

In re: Fall 2021 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

	 WORLDWIDE TALENT AGENCY 2314 HOLLYWOOD BOULEVARD HOLLYWOOD, CA 90021-1654 (213) 695-2864	
Date →	November 16, 2021	Line 13 or 1 blank line below letterhead ■ 1 to 10 blank lines, as needed to balance the page
Addressee notation →	CONFIDENTIAL	■ 1 blank line
	Attention: Scheduling Coordinator Peachtree Lecture Bureau 2920 S. Bennett Parkway Albany, GA 31702-1324	■ 1 blank line
	Ladies and Gentlemen:	■ 1 blank line
Subject line →	Subject: Contract No. 27-83176	■ 1 blank line
	Here is some additional information for you to consider. Please note that the five speakers you would like to have attend the special event are all available.	
		■ blank lines
Second-page heading →	Peachtree Lecture Bureau November 16, 2021 Page 2	■ blank line
	This information should clarify our commitment to you. I look forward to good news from you in the near future.	■ blank line
	Sincerely,	■ blank line
Company name →	WORLDWIDE TALENT AGENCY	■ blank line
	<i>Elizabeth Spencer</i>	■ blank line
	J. Elizabeth Spencer President	■ blank line
Reference initials →	JES/nt	■ blank line
Enclosure notation →	Enclosures: Talent Roster Commission Schedule	■ blank line
Copy notation →	Copy to Everett Cunningham, Chairperson of the Board, InterHosts, Inc.	■ blank line
Mailing notation →	Special Delivery	■ blank line
Postscript →	P.S. The lunch you treated me to the other day was a fine display of Southern hospitality. Thanks again.	

Figure A.2 Additional Letter Parts

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 11, 2021

Page 2

Ms. Melissa Baker, May 11, 2021, Page 2

Ms. Melissa Baker-2-May 11, 2021

- **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 one person dictates a letter and another person produces it, optional *reference initials* show who helped prepare it. Place these initials at the left margin, a double space below the signature block, using one of the following forms: *RSR/sm*, *RSR:sm*, or *RSR.SM* (writer/preparer). See "JES/nt" in Figure A.2 for an example. When the signature block includes the writer's name, some companies use only the preparer's initials. When the writer and the signer are different people, you can include 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 is usually preceded by *P.S.* 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 on the next page).
- **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 595). 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 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 596). 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.