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**Johnston Heights School**

**12558 Educate Rd.**

**Victoria, WA**

**98574**

**Leave 7 blank lines from top of page**

January 1, 200X

**Leave 3 blank lines**

**Note:** watch punctuation, e.g. period after St. and comma after City

Amy Smith

Customer Service Representative

Acme Publishing

**Note:** all words in the Subject are capitalized except three letter words.

1234 Acme St.

Vernon, WA 9823

Subject: Format of a Business Letter

**Note: Use Ms. or Mr.** followed by last name only, followed by a colon.

Dear Ms. Smith:

The paragraphs of a business letter are never indented like you see in a report, book or other publication. All letters should be free of spelling and grammatical errors.

Second paragraph would start here.

Sincerely,

**Note:** comma after Sincerely

**Leave 3 blank lines**

John Smith

Business Teacher

**Note:** position of person writing letter follows underneath (e.g. Manager, Business Teacher etc.)

Js/jg

**Note:** Js/jg--Js refers to who is writing the letter (John Smith). Often a letter is actually typed by an assistant in this case jg refers to the initials of Joanne Green.