



**HEADING** goes at the top, usually with some letterhead design, including a logo and possibly a company slogan. Heading should include mailing address of company or individual **writing** the letter.

**DATE** that the letter was written typically goes above the inside address.

**INSIDE ADDRESS** includes the title, name, and mailing address of the person **receiving** the letter.

**SALUTATION** includes the word "Dear" (there are NO exceptions to this in a professional letter), the title of recipient, and the last name. If you don't know the name of the person receiving the letter, use a title ("Dear Night Shift Supervisor"). If the person doesn't have a title (like Doctor or Officer), use the full name of the person. **DON'T ASSUME GENDER OR MARITAL STATUS** (Mr., Ms., or Mrs.) unless you know the person. A colon (:) follows the name, not a comma.

**BODY TEXT** is left-aligned with **NO INDENTS**. Paragraphs are single-spaced, but double-spaced between paragraphs. **PARAGRAPHS** should remain short (4 – 5 lines maximum for the introductory and closing paragraphs, 8 lines maximum for the rest.)

**COMPLIMENTARY CLOSING** is double-spaced under closing paragraph. "Sincerely" is most common, non-intrusive term. Other possibilities include "Respectfully," "Cordially," "Regards," "Best," and, possibly, "Cheers," depending on the mood of the letter.

**SIGNATURE BLOCK** includes a handwritten signature (avoid stamps and computerized signatures when possible). Beneath signature, name is typed and title is given. If you are representing a company, the company's name should be written in ALL CAPS directly underneath the complimentary closing, before the signature. **FOUR SPACES** are included between the complimentary closing and the typed name.

**ENCLOSURE NOTATION** is included if something besides the letter is inside the envelope. List all items.

**FOOTER** is optional but a nice visual touch if it complements the letterhead design.

**JEFFERSON LANDSCAPING**  
1043 Jefferson Lane  
Spokane, WA 99208

If you can imagine it, we can build it!

May 24, 2013

Dr. Johnathan Rogers  
453 Lincoln Lane  
Omaha, NE 78901

Dear Dr. Rogers:

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quidunt.

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Sincerely,

Alan Jefferson  
Owner, Jefferson Landscaping

Enc. Itemized estimate