

Appendix A

Format and Layout of Business Documents

The format and layout of business documents vary from country to country; they even vary within regions of the United States. 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 more common than others.

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.¹
- **Size.** In the United States, the standard paper size for business documents is 8 1/2 by 11 inches. Standard legal documents are 8 1/2 by 14 inches. Executives sometimes have heavier 7-by-10-inch paper on hand (with matching envelopes) for personal messages such as congratulations and recommendations.² 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. The letterhead includes the company's name and address, usually at the top of the page but sometimes along the left side or even at the bottom. Other information may be included in the letterhead as well: the company's telephone number, fax number, cable address, website address, product lines, date of establishment, officers and directors, slogan, and symbol (logo). Well-designed letterhead gives readers³

- Pertinent reference data
- A favorable image of the company
- A good idea of what the company does

For as much as it's meant to accomplish, the letterhead should be as simple as possible. Too much information makes the page look cluttered, occupies space needed for the message, and might become outdated before all the stationery can be used. If you correspond frequently with people abroad, your letterhead must be intelligible to foreigners. It must include the name of your country in addition to your cable, telex, e-mail, or fax information.

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. Other countries have other conventions.

Many companies also design and print standardized forms for memos and frequently written reports that always require the same sort of information (such as sales reports and expense reports). These forms may be printed in sets for use with carbon paper or in carbonless-copy sets that produce multiple copies automatically. More and more organizations use computers to generate their standardized forms, which can save them both money and time.⁴

Appearance

Produce almost all of your business documents using either a printer (letter-quality, not a dot matrix) or a typewriter. 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.** Companies in the United States make sure that documents (especially external ones) are centered on the page, with margins of at least an inch all around. Using word-processing software, you can achieve this balance simply by defining the format parameters.
- **Line length.** Lines are rarely justified, because the resulting text looks too much like a form letter and can be hard to read (even with proportional spacing). Varying line length makes the document look more personal and interesting.
- **Line spacing.** You can adjust the number of blank lines between elements (such as between the date and the inside address) to ensure that a short document fills the page vertically or that a longer document extends at least two lines of the body onto the last page.
- **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 Microsoft Word, click on the Insert menu, then select Symbol.) Table A.1 shows some of the more common symbols used in business documents. In addition, see if your company has a style guide for documents, which may include other symbols you are expected to use.

TABLE A.1 Special Symbols on Computer

	COMPUTER SYMBOL
Case fractions	1/2
Copyright	©
Registered trademark	®
Cents	¢
British pound	£
Paragraph	¶
Bullets	●, ◆, ■, □, ✓, ☑, ⊗
Em dash	—
En dash	–

- **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


Letterhead (the usual heading) shows the organization's name, full address, telephone number (almost always), and e-mail address (often). Executive letterhead also bears the name of an individual within the organization. Computers allow you to design your own letterhead (either one to use for all correspondence or a new one for each piece of correspondence). 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 two-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 14, 2008 (7/14/08). Some organizations follow other conventions (see Table A.2). To maintain the utmost clarity in international correspondence, always spell out the name of the month in dates.⁵

When communicating internationally, you may also experience some confusion over time. Some companies in the United States refer to morning (A.M.) and afternoon (P.M.), dividing a 24-hour day into 12-hour blocks so that they refer to four o'clock in the morning (4:00 A.M.) or four o'clock in the afternoon (4:00 P.M.). The U.S. military and European companies refer to one 24-hour period so that 0400 hours (4:00 A.M.) is always in the morning and 1600 hours (4:00 P.M.) is always in the afternoon.⁶ Make sure your references to time are as clear as possible, and be sure you clearly understand your audience's time references.

FIGURE A.1 Standard Letter Parts

Heading	6412 Belmont Drive New Weston, OH 45348	Line 13 from top of page
Date	June 23, 2008	■ 1 to 10 blank lines
Inside address	Mr. Richard Garcia Director of Franchises Snack Shoppes 2344 Western Ave. Seattle, WA 98123	■ 1 blank line
Salutation	Dear Mr. Garcia:	■ 1 blank line
Body	<p>Last Monday, my wife and I were on our way home from a long weekend, and we stopped at a Snack Shoppe for a quick sandwich. A sign on the cash register gave your address in the event customers were interested in operating a franchise of their own somewhere else. We talked about the idea all evening and into the night.</p> <p>Although we had talked about changing jobs—I'm an administrative analyst for a utility company and my wife sells real estate—the thought of operating a franchised business had never occurred to us. We'd always thought in terms of starting a business from scratch. However, owning a Snack Shoppe is an intriguing idea.</p> <p>We would appreciate your sending us full details on owning our own outlet. Please include the names and telephone numbers of other Snack Shoppe owners so that we can talk to them before we make any decision to proceed further. We're excited about hearing from you.</p>	■ 1 blank line
Complimentary close	Cordially,	■ 1 blank line
Signature block	 Peter Simond	■ 3 blank lines

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

TABLE A.2 Common Date Forms

CONVENTION	DESCRIPTION	DATE—MIXED	DATE—ALL NUMERALS
U.S. standard	Month (spelled out) day, year	July 14, 2008	7/14/08
U.S. government and some U.S. industries	Day (in numerals) month (spelled out) year	14 July 2008	14/7/08
European	Replace U.S. solidus (diagonal line) with periods	14 July 2008	14.7.2008
International standard	Year month day	2008 July 14	2008,7,14

TABLE A.3 Forms of Address

PERSON	IN ADDRESS	IN SALUTATION
PERSONAL TITLES		
Man	Mr. [first & last name]	Dear Mr. [last name]:
Woman ¹	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] <i>or</i> 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] <i>or</i> 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)	Mr. [husband's first name] and Ms. [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]:
PROFESSIONAL TITLES		
President of a college or university	[title] [first & last name], President	Dear [title] [last name]:
Dean of a school of college	Dean [first & last name] <i>or</i> Dr., Mr., <i>or</i> Ms. [first & last name], Dean of (title)	Dear Dean [last name]: <i>or</i> Dear Dr., Mr., <i>or</i> Ms., [last name]:
Professor	Professor <i>or</i> Dr. [first & last name]	Dear Professor <i>or</i> Dr. [last name]:
Physician	[first & last name], M.D.	Dear Dr. [last name]:
Lawyer	Mr., <i>or</i> Ms. [first & last name] Attorney at Law	Dear Mr. <i>or</i> Ms. [last name]:
Service 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 <i>or</i> Gentlemen and Ladies
GOVERNMENTAL TITLES		
President of the United States	The President	Dear Mr. <i>or</i> Madam President:
Senator of the United States	Honorable [first & last name]	Dear Senator [last name]:
Cabinet member	Honorable [first & last name]	Dear Mr. <i>or</i> Madam Secretary:
Postmaster General		Dear Mr. <i>or</i> Madam Postmaster General:
Attorney General		Dear Mr. <i>or</i> Madam Attorney General:
Mayor	Honorable [first & last name], Mayor of [name of city]	Dear Mayor [last name]:
Judge	The Honorable [first & last name]	Dear Judge [last name]:

¹Use *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 woman by her husband's name (e.g., Mrs. Robert Washington) unless she specifically requests that you do so.

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.3 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.4). 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*:

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

For additional examples of international addresses, see Table A.5.

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.

To make matters worse, businesspeople in some countries sign correspondence without their names typed below. In Germany, for example, the belief is that employees represent the company, so it's inappropriate to emphasize personal names.⁷ Use the examples in Table A.5 as guidelines when addressing correspondence to countries outside the United States.

TABLE A.4 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 <i>one</i> .	One Trinity Lane 637 Adams Ave., Apt. 7
Spell out compass directions that fall within a street address	1074 West Connover St.
Abbreviate compass directions that follow the street address	783 Main St. N.E., Apt. 27

TABLE A.5 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 2001 AUSTRALIA	Pty. Ltd. = Proprietary Limited (corp.) 166 (building number) Kent Street (name of street) Level (floor) GPO Box (post office 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—as in Portugal) Given names 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 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) 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 Herr (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.

(continued)

TABLE A.5 Continued

COUNTRY	POSTAL ADDRESS	ADDRESS ELEMENTS	SALUTATIONS
India	Sr. Shyam Lal Gupta International Publishing (Pvt.) Ltd. 1820 Rehaja Centre 214, Darussalam Road Andheri East BOMBAY – 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.
Italy	Egr. Sig. Giacomo Mariotti Edizioni Internazionali S.p.A. Via Terenzio, 21 20138 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 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.

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.3). 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 Body
Congratulations, Ms. Lake! Your promotion is well deserved.	Salutopening Body

Whether your salutation is informal or formal, be especially careful that names are spelled right. 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

(Mrs.) 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
(Miss) 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 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.⁸ Match the address on the envelope with the style of the inside 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

FIGURE A.2 Additional Letter Parts

	 <p>WORLDWIDE TALENT AGENCY 2314 HOLLYWOOD BOULEVARD HOLLYWOOD, CA 90021-1654 (213) 695-2864</p>	
Date	November 17, 2008	Line 13 or 1 blank line below letterhead ■ 1 to 10 blank lines ■ ■ ■
Addressee notation	<p>CONFIDENTIAL</p> <p>Attention: Scheduling Coordinator Peachtree Lecture Bureau 2920 S. Bennett Parkway Albany, GA 31702-1324</p> <p>Ladies and Gentlemen:</p>	■ 1 blank line ■ 1 blank line ■ 1 blank line
Subject line	<p>Subject: Contract No. 27-83176</p> <p>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.</p>	■ 1 blank line
Second-page heading	<p>Peachtree Lecture Bureau November 17, 2008 Page 2</p> <p>This information should clarify our commitment to you. I look forward to good news from you in the near future.</p> <p>Sincerely,</p>	■ 5 blank lines ■ ■ ■ ■ ■ 1 blank line ■ 1 blank line
Company name	<p>WORLDWIDE TALENT AGENCY</p> <p><i>Elizabeth Spencer</i></p> <p>J. Elizabeth Spencer President</p>	■ 1 blank line ■ 3 blank lines ■ ■ 1 blank line
Reference initials	nt	■ 1 blank line
Enclosure notation	Enclosures: Talent Roster Commission Schedule	■ 1 blank line
Copy notation	Copy to Everett Cunningham, Chairperson of the Board, InterHosts, Inc.	■ 1 blank line
Mailing notation	Special Delivery	■ 1 blank line
Postscript	PS: The lunch you treated me to the other day was a fine display of Southern hospitality. Thanks again.	

- **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
 About your February 2, 2008, order
 FALL 2008 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, 2008
 Page 2
 Ms. Melissa Baker, May 10, 2008, Page 2
 Ms. Melissa Baker -2- May 10, 2008

- **Company name.** If you include the company’s name in the signature block, put it all in capital letters 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
 Attachment

- **Copy notation.** Copy notations may follow reference initials or enclosure notations. They indicate who’s receiving a *courtesy copy* (*cc*). Some companies indicate copies made on a photocopier (*pc*), or they simply use *copy* (*c*). 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
 pc: Dr. Martha Littlefield
 Copy to Hans Vogel
 748 Chesterton Rd.
 Snowhomish, WA 98290
 c: Joseph Martinez with brochure and technical sheet

When sending copies to readers without other recipients knowing place *bc*, *bcc*, or *bpc* (“blind copy,” “blind courtesy copy,” or “blind photocopy”) along with the name and any other information only on the copy, not on the original.

- **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 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). Since postscripts usually indicate poor planning, generally avoid them. However, they’re common in sales letters as a punch line to remind readers of a benefit for taking advantage of the offer.

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). 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.
- **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). With no complimentary close, your signature appears after the body, followed by your printed (or typewritten) name (usually in all capital letters). This format is convenient when you don't know the reader's name; however, some people object to it as mechanical and impersonal (a drawback you can overcome with a warm writing style). 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 (or typewritten) name is always separated from the line above by at least three blank lines

FIGURE A.3 Block Letter Format

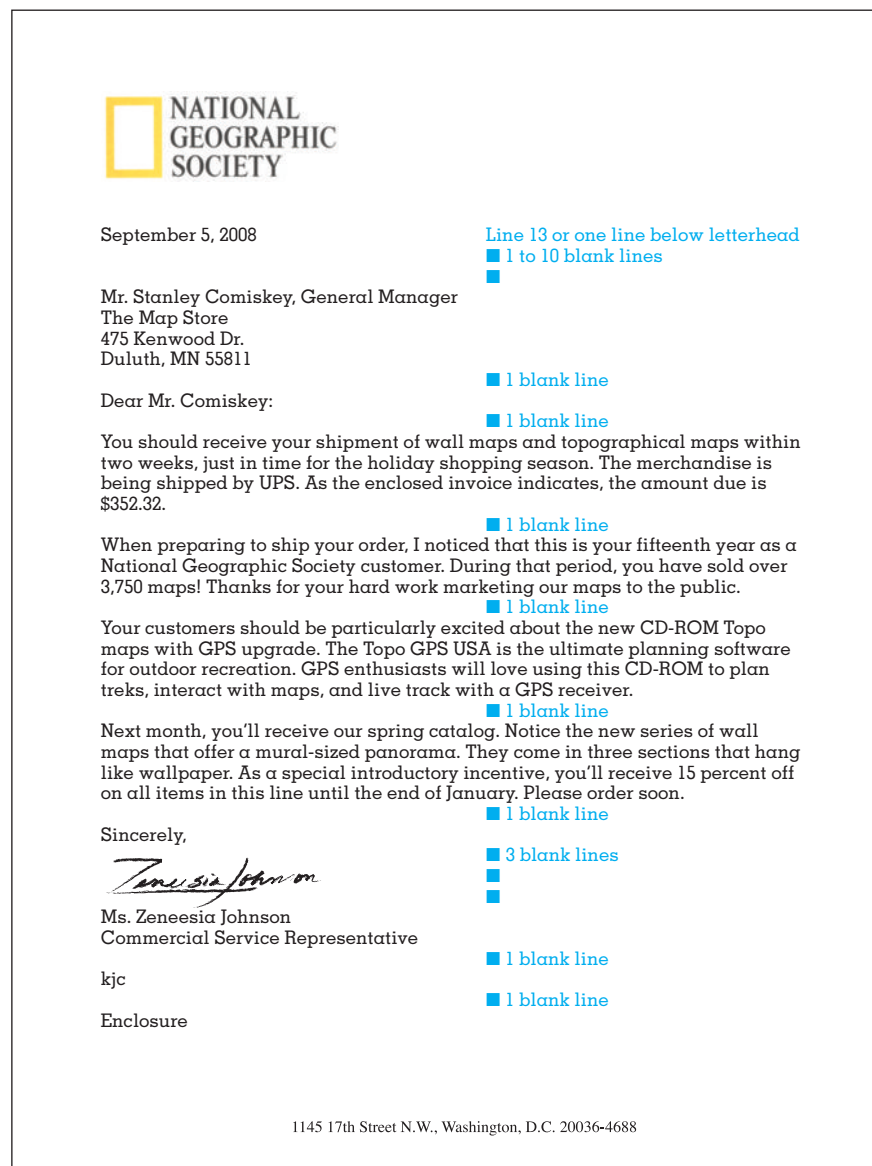
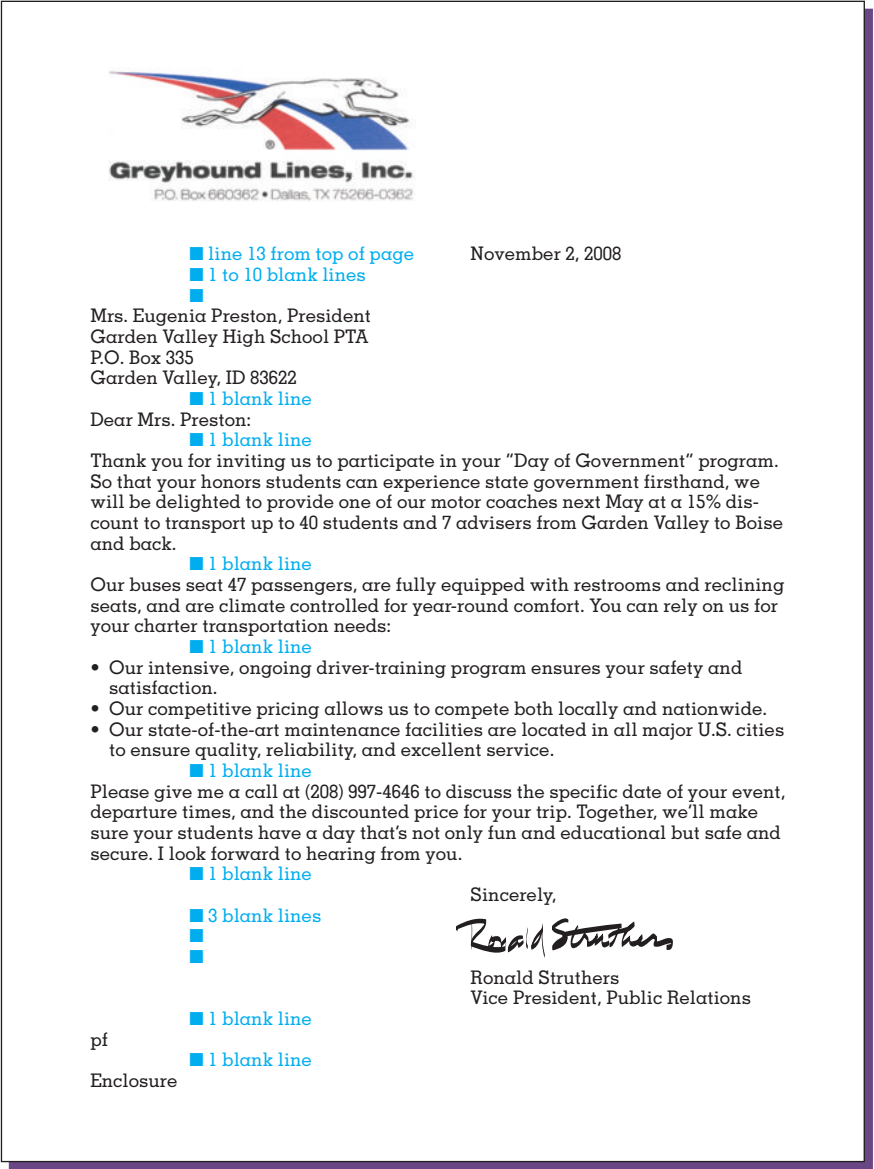


FIGURE A.4 Modified Block Letter Format



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 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 (9 1/2 inches long), which are sized for an 8 1/2-by-11-inch piece of paper folded in thirds. Some occasions call for a smaller, No. 6 3/4, envelope or for envelopes proportioned to fit special stationery. Figure A.6 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 en-

FIGURE A.5 Simplified Letter Format

The diagram illustrates a simplified letter format with the following elements and line spacing:

- Logo:** KELLY SERVICES (Line 1)
- Date:** May 5, 2008 (Line 13 from top of page, 1 to 10 blank lines above)
- Recipient Address:** Ms. Gillian Wiles, President
Scientific and Technical Contracts, Inc.
6348 Morehouse Dr.
San Diego, CA 92121 (2 blank lines above)
- Subject:** NEW SERVICES (2 blank lines above)
- First Paragraph:** Thank you, Ms. Wiles, for your recent inquiry about our services. Our complete line of staffing services offers high-level professionals with the skills you require. From the office to the factory, from the tech site to the trade show, from the law firm to the lab—we can provide you with the people and the expertise you need. (1 blank line above)
- Second Paragraph:** I have enclosed a package of information for your review, including specific information on our engineers, designers/drafters, and engineering support personnel. The package also contains reprints of customer reviews and a comparison sheet showing how our services measure up against those of competing companies. We identify qualified candidates and recruit through a network of professional channels to reach candidates whose skills match the specific engineering disciplines you require. (1 blank line above)
- Third Paragraph:** Please call me with any questions you may have. Whether you need a temporary employee for a day or an entire department staffed indefinitely, our staffing solutions give you the freedom you need to focus and the support you need to succeed. I will be glad to help you fill your staffing needs with Kelly professionals. (3 blank lines above)
- Signature:** Rudy Cohen (1 blank line above)
- Title:** RUDY COHEN
CUSTOMER SERVICE SPECIALIST (1 blank line above)
- Text:** jn (1 blank line above)
- Text:** Enclosures
- Footer:** 999 WEST BIG BEAVER ROAD • TROY, MICHIGAN 48084-4782
TELEPHONE (248) 362-4444

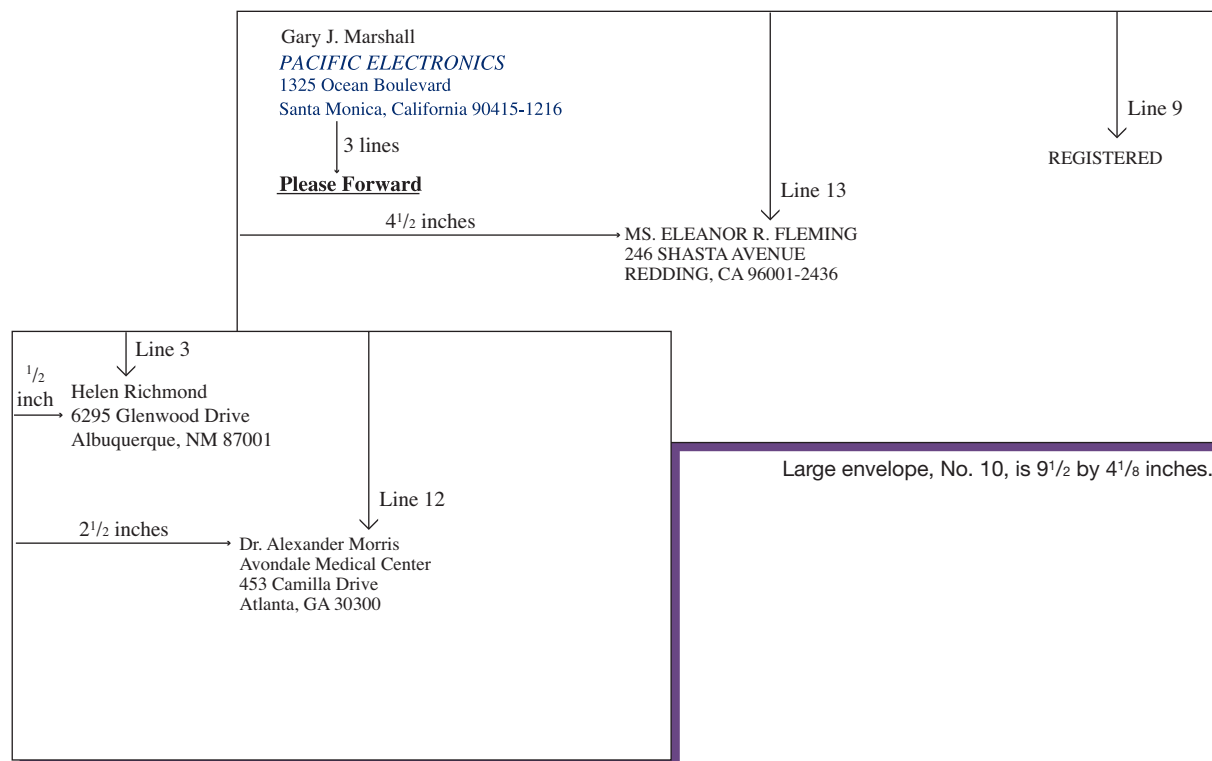
velope is in the same style as the inside address and presents the same information. The order to follow is from the smallest division to the largest:

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.

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.6 on page A-15). Postal authorities prefer no punctuation with these abbreviations, but some executives prefer to have state and province names spelled out in full and set off from city names by a comma. The issue is unresolved, although the comma is most

FIGURE A.6 Prescribed Envelope Format

often included. Quantity mailings 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

For all out-of-office correspondence, use ZIP and postal codes that have been assigned to speed mail delivery. The U.S. Postal Service has divided the United States and its territories into 10 zones (0 to 9); this digit comes first in the ZIP code. The second and third digits represent smaller geographical areas within a state, and the last two digits identify a "local delivery area." 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 codes should be separated from state and province names by one space. Canadian postal codes may be treated the same or may be put in the bottom line of the address all by itself.

The U.S. Postal Service has added ZIP + 4 codes, which add a hyphen and four more numbers to the standard ZIP codes. The first two of the new numbers may identify an area as small as a single large building, and the last two digits may identify one floor in a large building or even a specific department of an organization. The ZIP + 4 codes are especially useful for business correspondence. The Canada Post Corporation

achieves the same result with special postal codes assigned to buildings and organizations that receive a large volume of mail.

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 A-16); 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. 6 3/4 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. For example, street addresses are uncommon in India, and the mail there is unreliable.⁹ It's usually a good idea to send international correspondence by airmail and to ask that responses be sent that way as well. Also, remember to check the postage; rates for sending mail to most other countries differ from the rates for sending mail within your own country.

International mail falls into three main categories:

- **LC mail.** An abbreviation of the French *Lettres et Cartes* ("letters and cards"), this category consists of letters, letter packages, aérograms, and postcards.

TABLE A.6 Two-Letter Mailing Abbreviations for the United States and Canada

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

- **AO mail.** An abbreviation of the French *Autres Objets* (“other articles”), this category includes regular printed matter, books and sheet music, matter for the blind, small packets, and publishers’ periodicals (second class).
- **CP mail.** An abbreviation of the French *Colis Postaux* (“parcel post”), this category resembles fourth-class mail, including packages of merchandise or any other articles not required to be mailed at letter rates.

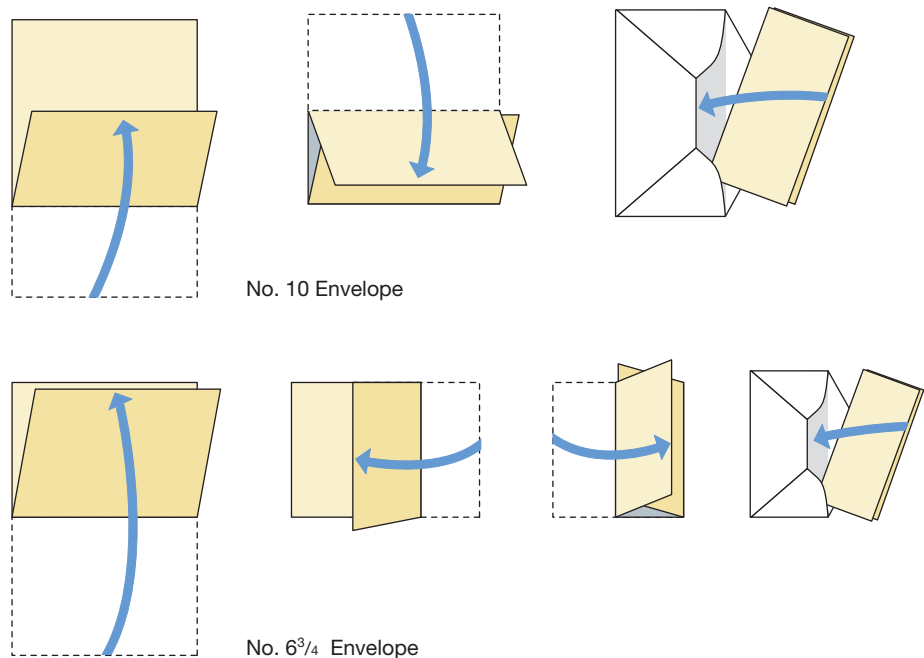
Along with several optional special services, the U.S. Postal Service also offers the following:

- **Express Mail International Service (EMS).** A high-speed mail service to many countries
- **International Priority Airmail (IPA).** An international service that’s as fast as or faster than regular airmail service

- **International Surface Air Lift (ISAL).** A service providing quicker delivery and lower cost for all kinds of printed matter
- **Bulk Letter Service to Canada.** An economical airmail service for letters weighing 1 ounce or less
- **VALUEPOST/CANADA.** A reduced postage rate for bulk mailings
- **International Electronic Post (INTELPOST).** A service offering same- or next-day delivery of fax documents
- **International Postal Money Orders.** A service for transferring funds to other countries

To prepare your mail for international delivery, follow the instructions in the U.S. Postal Service Publication 51, *International Postal Rates and Fees*. Be sure to note instructions

FIGURE A.7 Folding Standard-Size Letterhead



for the address, return address, and size limits. Envelopes and wrappers must be clearly marked to show their classification (letter, small packet, printed matter, airmail). All registered letters, letter packages, and parcel post packages must be securely sealed. Printed matter may be sealed only if postage is paid by permit imprint, postage meter, precanceled stamps, or second-class imprint. Otherwise, prepare contents so that they're protected without hindering inspection. Finally, because international mail is subject to customs examination in the country of destination, the contents and value must be declared on special forms.

MEMOS

Many organizations have memo forms preprinted, with labeled spaces for the recipient's name (or sometimes a checklist of all departments in an organization or all persons in a department), the sender's name, the date, and the subject (see Figure A.8). If such forms don't exist, you can use a memo

template (which comes with word-processing software and provides margin settings, headings, and special formats), or you can use plain paper.

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: _____ DATE: _____

FROM: _____ SUBJECT: _____

FIGURE A.8 Preprinted Memo Form

MEMO

TO: _____

DEPT: _____ FROM: _____

DATE: _____ TELEPHONE: _____

SUBJECT: _____

For your
☐ APPROVAL ☐ INFORMATION ☐ COMMENT

You can arrange these four pieces of information in almost any order. The date sometimes appears without the heading *Date*. The subject may be presented with the letters *Re:* (in place of *SUBJECT:*) or may even be presented without any heading (but in capital letters so that it stands out clearly). You may want to include a file or reference number, introduced by the word *File*.

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. Although the subject “line” may overflow onto a second line, it’s most helpful when it’s short (but still informative).
- **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. If the memo is very short, you may double-space it.
- **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—or you may even sign your name at the bottom, particularly if the memo deals with money or confidential matters.
- **Other elements.** Treat elements such as reference initials, enclosure notations, and copy notations just as you would in a letter.

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 appendices, but write the body of the memo report just as carefully as you’d write a formal report.

E-MAIL

Because e-mail messages can act both as memos (carrying information within your company) and as letters (carrying information outside your company and around the world), their format depends on your audience and purpose. You may choose to have your e-mail resemble a formal letter or a detailed report, or you may decide to keep things as simple as an interoffice memo. A modified memo format is appropriate for most e-mail messages.¹⁰ All e-mail programs include two major elements: the header and the body (see Figure A.9).

Header

The e-mail header depends on the particular program you use. Some programs even allow you to choose between a shorter and a longer version. However, most headers contain similar information.

- **To:** Contains the audience’s e-mail address (see Figure A.10). Most e-mail programs also allow you to send mail to an entire group of people all at once. First, you create a distribution list. Then you type the name of the list in the *To:* line instead of typing the addresses of every person in the group.¹¹ The most common e-mail addresses are addresses such as

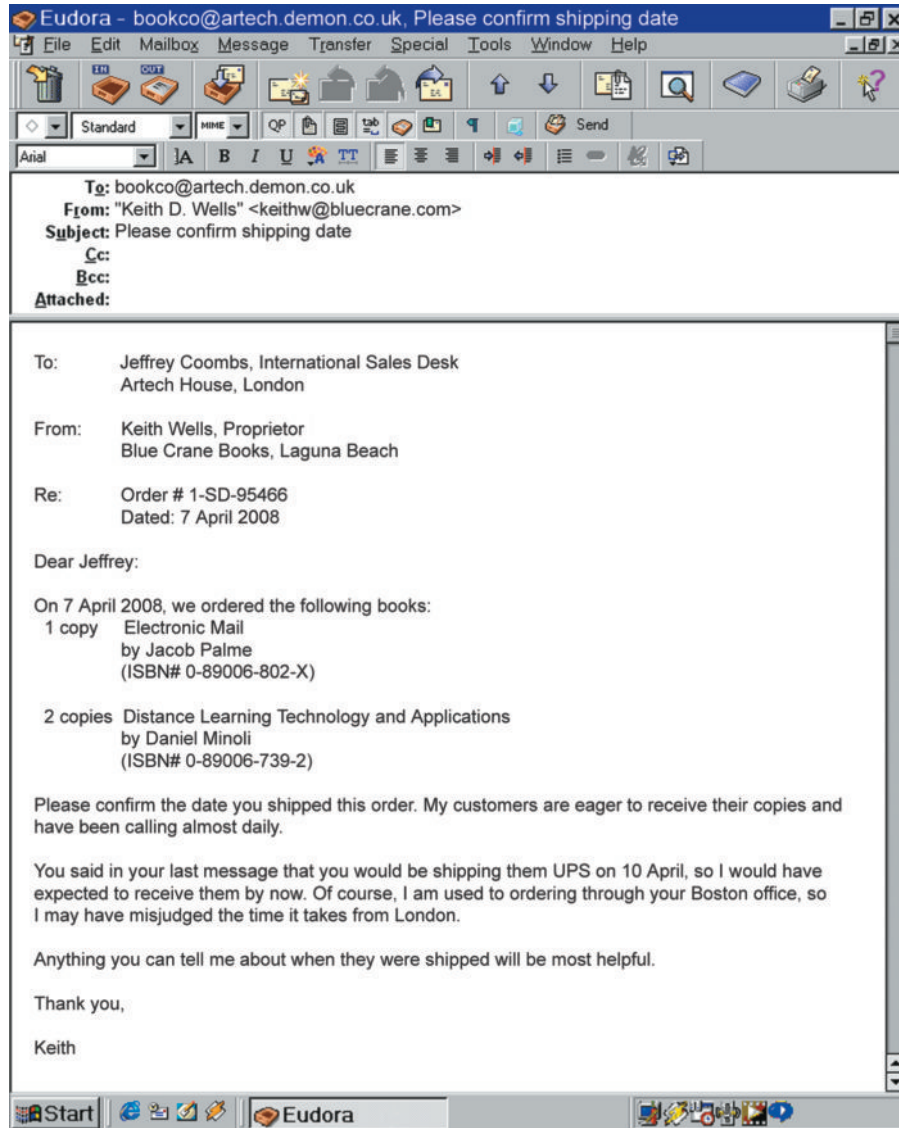
nmaa.betsy@c.si.edu (Smithsonian Institution’s National Museum of American Art)

webwsj@dowjones.com (*Wall Street Journal* homepage)

relpubli@mairie-toulouse.mipnet.fr (Municipal Services, Toulouse, France)

- **From:** Contains your e-mail address.
- **Date:** Contains the day of the week, date (day, month, year), time, and time zone.
- **Subject:** Describes the content of the message and presents an opportunity for you to build interest in your message.
- **Cc:** Allows you to send copies of a message to more than one person at a time. It also allows everyone on the list to see who else received the same message.
- **Bcc:** Lets you send copies to people without the other recipients knowing—a practice considered unethical by some.¹²
- **Attachments:** Contains the name(s) of the file(s) you attach to your e-mail message. The file can be a word-processing document, a digital image, an audio or video message, a spreadsheet, or a software program.¹³

Most e-mail programs now allow you the choice of hiding or revealing other lines that contain more detailed information, including

FIGURE A.9 A Typical E-Mail Message

- **Message-Id:** The exact location of this e-mail message on the sender's system
- **X-mailer:** The version of the e-mail program being used
- **Content type:** A description of the text and character set that is contained in the message
- **Received:** Information about each of the systems your e-mail passed through en route to your mailbox.¹⁴

Body

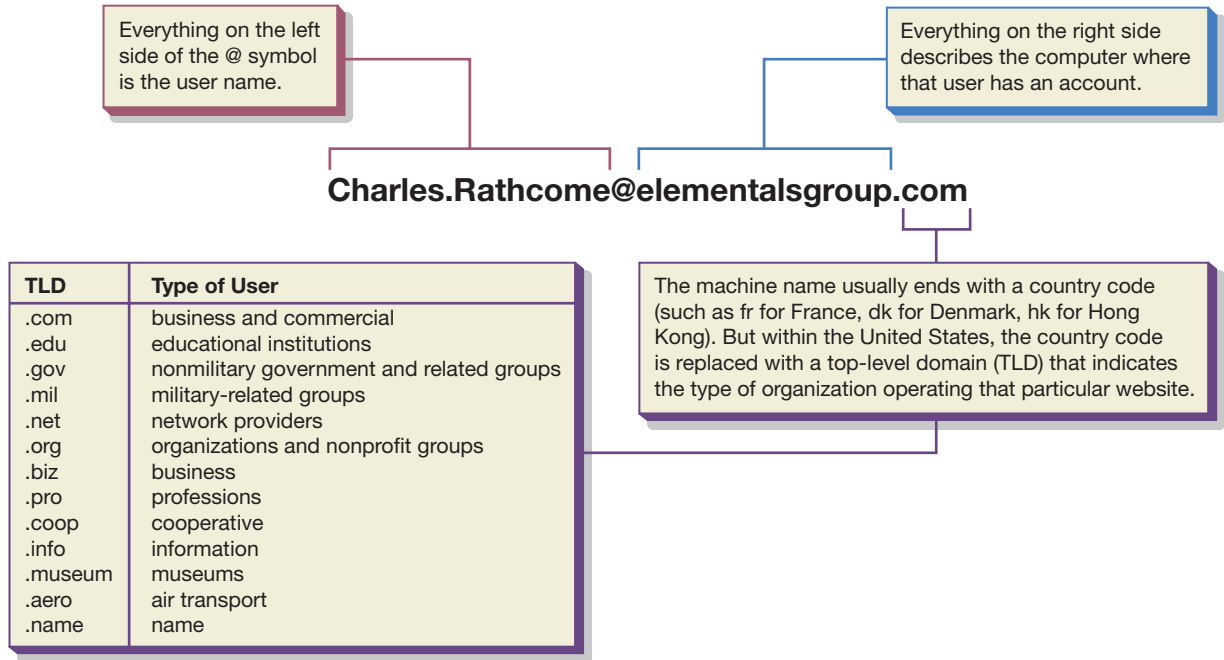
The rest of the space below the header is for the body of your message. In the *To:* and *From:* lines, some headers actually print out the names of the sender and receiver (in addition to their e-mail addresses). Other headers do not. If your mail program includes only the e-mail addresses, you might consider including your own memo-type header in the body of your message, as in Figure A.9. The writer even included a second, more specific subject line in his memo-type header.

Some recipients may applaud the clarity of such second headers; however, others will criticize the space it takes. Your decision depends on how formal you want to be.

Do include a greeting in your e-mail. As pointed out in Chapter 7, greetings personalize your message. Leave one line space above and below your greeting to set it off from the rest of your message. You may end your greeting with a colon (formal), a comma (conversational), or even two hyphens (informal)—depending on the level of formality you want.

Your message begins one blank line space below your greeting. Just as in memos and letters, skip one line space between paragraphs and include headings, numbered lists, bulleted lists, and embedded lists when appropriate. Limit your line lengths to a maximum of 80 characters by inserting a hard return at the end of each line.

One blank line space below your message, include a simple closing, often just one word. A blank line space below

FIGURE A.10 Anatomy of an E-Mail Address

that, include your signature. Whether you type your name or use a signature file, including your signature personalizes your message.

REPORTS

Enhance your report's effectiveness by paying careful attention to its 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, spacing and indentation, and page numbers.

Margins

All margins on a report page are at least 1 inch wide. For double-spaced pages, use 1-inch margins; for single-spaced pages, set margins between 1 1/4 and 1 1/2 inches. The top, left, and right margins are usually the same, but the bottom margins can be 1 1/2 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.11). 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. Computers can do this for you automatically. Other guidelines for report formats are in the Chapter 14 samples.

Headings

Headings of various levels provide visual clues to a report's organization. Figure 11.16, on page 378, illustrates one good system for showing these levels, but many variations exist. No matter which system you use, be sure to be consistent.

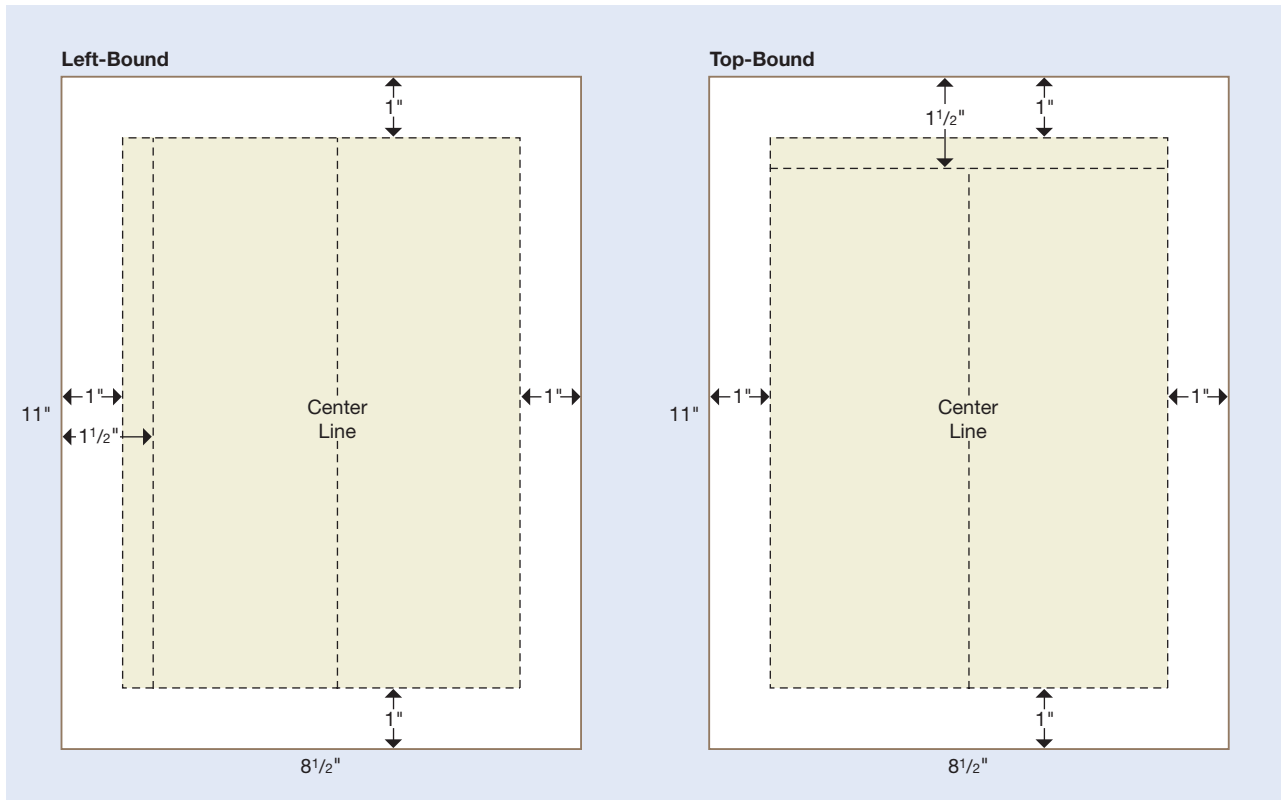
Spacing and Indentations

If your report is double-spaced (perhaps to ease comprehension of technical material), indent all paragraphs five character spaces (or about 1/2 inch). In single-spaced reports, block the paragraphs (no indentations) and leave one blank line between them.

Make sure the material on the title page is centered and well balanced, as on the title page of the sample report in Chapter 15. When using a typewriter, proper spacing takes some calculation. To center text in left-bound reports, start a quarter inch to the right of the paper's center. From that point, backspace once for each two letters in the line. The line will appear centered once the report is bound.

To place lines of type vertically on the title page, follow these steps:

1. Count the number of lines in each block of copy, including blank lines.
2. Subtract that total from 66 (the number of lines on an 11-inch page); the result is the number of unused lines.

FIGURE A.11 Margins for Formal Reports

3. Divide the number of unused lines by the number of blank areas (always one more than the number of blocks of copy). The result is the number of blank lines to allocate above, between, and below the blocks of copy.

A computer with a good word-processing program will do these calculations for you at the click of a mouse.

Page Numbers

Remember that every page in the 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. The unadorned (no dashes, no period) page number is centered at the bottom margin.

Number the first page of the text of the report with the unadorned arabic numeral 1, centered at the bottom margin (double- or triple-spaced below the text). In left-bound reports, number the following pages (including the supplementary parts) consecutively with unadorned arabic numerals (2, 3, and so on), placed at the top right-hand margin (double- or triple-spaced above the text). For top-bound reports and for special pages having 2-inch top margins, center the page numbers at the bottom margin.

Appendix B

Documentation of Report Sources

Documenting a report is too important a task to undertake haphazardly. By providing information about your sources, you improve your own credibility as well as the credibility of the facts and opinions you present. Documentation gives readers the means for checking your findings and pursuing the subject further. Also, documenting your report is the accepted way to give credit to the people whose work you have drawn from.

What style should you use to document your report? Experts recommend various forms, depending on your field or discipline. Moreover, your employer or client may use a form different from those the experts suggest. Don't let this discrepancy confuse you. If your employer specifies a form, use it; the standardized form is easier for colleagues to understand. However, if the choice of form is left to you, adopt one of the styles described here. Whatever style you choose, be consistent within any given report, using the same order, punctuation, and format from one reference citation or bibliography entry to the next.

A wide variety of style manuals provide detailed information on documentation. Here is a brief annotated list:

- American Psychological Association, *Publication Manual of the American Psychological Association*, 5th ed. (Washington, DC: American Psychological Association, 2001). Details the author-date system, which is preferred in the social sciences and often in the natural sciences as well.
- *The Chicago Manual of Style*, 15th ed. (Chicago: University of Chicago Press, 2003). Often referred to only as “Chicago” and widely used in the publishing industry; provides detailed treatment of source documentation and many other aspects of document preparation.
- Joseph Gibaldi, *MLA Style Manual and Guide to Scholarly Publishing*, 2d ed. (New York: Modern Language Association, 1998). Serves as the basis for the note and bibliography style used in much academic writing and is recommended in many college textbooks on writing term papers; provides a lot of examples in the humanities.
- Andrew Harnack and Eugene Kleppinger, *Online! A Reference Guide to Using Internet Sources with 2003 Update* (New York: St. Martin's Press, 2003). Offers an approach to style for citing online references.

Although many schemes have been proposed for organizing the information in source notes, all of them break the information into parts: (1) information about the author (name), (2) information about the work (title, edition, volume number), (3) information about the publication (place, publisher), (4) information about the date, and (5) information on relevant page ranges.

In the following sections, we summarize the major conventions for documenting sources in three styles: *The Chicago Manual of Style* (Chicago), the *Publication Manual of the American Psychological Association* (APA), and the *MLA Style Manual* (MLA).

CHICAGO HUMANITIES STYLE

The Chicago Manual of Style recommends two types of documentation systems. The *documentary-note*, or *humanities*, style gives bibliographic citations in notes—either footnotes (when printed at the bottom of a page) or endnotes (when printed at the end of the report). The humanities system is often used in literature, history, and the arts. The other system strongly recommended by Chicago is the *author-date* system, which cites the author's last name and the date of publication in the text, usually in parentheses, reserving full documentation for the reference list (or bibliography). For the purpose of comparing styles, we will concentrate on the humanities system, which is described in detail in Chicago.

In-Text Citation—Chicago Humanities Style

To document report sources in text, the humanities system relies on superscripts—arabic numerals placed just above the line of type at the end of the reference:

Toward the end of his speech, Myers sounded a note of caution, saying that even though the economy is expected to grow, it could easily slow a bit.¹⁰

The superscript lets the reader know how to look for source information in either a footnote or an endnote (see Figure B.1 on the following page). Some readers prefer footnotes so that they can simply glance at the bottom of the page for information. Others prefer endnotes so that they can read the text without a clutter of notes on the page. Also, endnotes relieve the writer from worrying about how long each note will be and how much space it will take away from the page. Both footnotes and endnotes are handled automatically by today's word-processing software.

For the reader's convenience, you can use footnotes for **content notes** (which may supplement your main text with asides about a particular issue or event, provide a cross-reference to another section of your report, or direct the reader to a related source). Then you can use endnotes for **source notes** (which document direct quotations, paraphrased passages, and visual aids). Consider which type of note is most common in your report, and then choose whether to present these notes all as endnotes or all as footnotes. Regardless of the

FIGURE B.1 Sample Endnotes—Chicago Humanities Style

- Journal article with volume and issue numbers
- Brochure
- Newspaper article, no author
- Annual report
- Magazine article
- Television broadcast
- Internet, World Wide Web
- Book, component parts
- Unpublished dissertation or thesis
- Paper presented at a meeting
- Online magazine article
- CD-ROM encyclopedia article, one author
- Interview
- Newspaper article, one author
- Book, two authors
- Government publication

NOTES

1. James Assira, "Are They Speaking English in Japan?" *Journal of Business Communication* 36, no. 4 (Fall 2002): 72.
2. BestTemp Staffing Services, *An Employer's Guide to Staffing Services*, 2d ed. (Denver: BestTemp Information Center, 2000), 31.
3. "Buying Asian Supplies on the Net," *Los Angeles Times*, 12 February 2000, sec. D, p. 3.
4. Eurotec, *2001 Annual Report* (New York: Eurotec, Inc., 2001), 48.
5. Holly Graves, "Prospecting Online," *Business Week*, 17 November 2002, 43–5.
6. Daniel Han, "Trade Wars Heating Up Around the Globe," *CNN Headline News* (Atlanta: CNN, 5 March 2002).
7. "Intel—Company Capsule," Hoover's Online [cited 8 March 2003], 3 screens; available from www.hoovers.com/capsules/13787.html.
8. Sonja Kuntz, "Moving Beyond Benefits," in *Our Changing Workforce*, ed. Randolph Jacobson (New York: Citadel Press, 2001), 213–27.
9. George H. Morales, "The Economic Pressures on Industrialized Nations in a Global Economy" (Ph.D. diss., University of San Diego, 2001), 32–47.
10. Charles Myers, "HMOs in Today's Environment" (paper presented at the Conference on Medical Insurance Solution, Chicago, Ill., August 2001), 16–17.
11. Preston Norwalk, "Training Managers to Help Employees Accept Change," in *Business Line* [online] (San Francisco, 2002 [updated 17 September 2002; cited 3 October 2002]); available from www.busline.com/news.
12. Robert Parkings, "George Eastman," *The Concise Columbia Encyclopedia* (New York: Columbia University Press, 1998) [CD-ROM].
13. Georgia Stainer, general manager, Day Cable and Communications, interview by author, Topeka, Kan., 2 March 2000.
14. Evelyn Standish, "Global Market Crushes OPEC's Delicate Balance of Interests," *Wall Street Journal*, 19 January 2002, sec. A, p. 1.
15. Miriam Toller and Jay Fielding, *Global Business for Smaller Companies* (Rocklin, Calif.: Prima Publishing, 2001), 102–3.
16. U.S. Department of Defense, *Stretching Research Dollars: Survival Advice for Universities and Government Labs* (Washington, D.C.: GPO, 2002), 126.

method you choose for referencing textual information in your report, notes for visual aids (both content notes and source notes) are placed on the same page as the visual.

Bibliography—Chicago Humanities Style

The humanities system may or may not be accompanied by a bibliography (because the notes give all the necessary bibliographic information). However, endnotes are arranged in order of appearance in the text, so an alphabetical bibliography can be valuable to your readers. The bibliography may be titled *Bibliography*, *Reference List*, *Sources*, *Works Cited* (if you include only those sources you actually cited in your report), or *Works Consulted* (if you include uncited sources as

well). This list of sources may also serve as a reading list for those who want to pursue the subject of your report further, so you may want to annotate each entry—that is, comment on the subject matter and viewpoint of the source, as well as on its usefulness to readers. Annotations may be written in either complete or incomplete sentences. (See the annotated list of style manuals early in this appendix.) A bibliography may also be more manageable if you subdivide it into categories (a classified bibliography), either by type of reference (such as books, articles, and unpublished material) or by subject matter (such as government regulation, market forces, and so on). Following are the major conventions for developing a bibliography according to Chicago style (see Figure B.2):

FIGURE B.2 Sample Bibliography—Chicago Humanities Style

BIBLIOGRAPHY	
Journal article with volume and issue numbers	Assira, James. "Are They Speaking English in Japan?" <i>Journal of Business Communication</i> 36, no. 4 (Fall 2002): 72.
Brochure	BestTemp Staffing Services. <i>An Employer's Guide to Staffing Services</i> . 2d ed. Denver: BestTemp Information Center, 2000.
Newspaper article, no author	"Buying Asian Supplies on the Net." <i>Los Angeles Times</i> , 12 February 2000, sec. D, p. 3.
Annual report	Eurotec. 2001 <i>Annual Report</i> . New York: Eurotec, Inc., 2001.
Magazine article	Graves, Holly. "Prospecting Online." <i>Business Week</i> , 17 November 2002, 43–5.
Television broadcast	Han, Daniel. "Trade Wars Heating Up Around the Globe." <i>CNN Headline News</i> . Atlanta: CNN, 5 March 2002.
Internet, World Wide Web	"Intel—Company Capsule." <i>Hoover's Online</i> [cited 8 March 2003]. 3 screens; Available from www.hoovers.com/capsules/13787.html .
Book, component parts	Kuntz, Sonja. "Moving Beyond Benefits." In <i>Our Changing Workforce</i> , edited by Randolph Jacobson. New York: Citadel Press, 2001.
Unpublished dissertation or thesis	Morales, George H. "The Economic Pressures on Industrialized Nations in a Global Economy." Ph.D. diss., University of San Diego, 2001.
Paper presented at a meeting	Myers, Charles. "HMOs in Today's Environment." Paper presented at the Conference on Medical Insurance Solutions, Chicago, Ill., August 2001.
Online magazine article	Norwalk, Preston. "Training Managers to Help Employees Accept Change." In <i>Business Line</i> [online]. San Francisco, 2002 [updated 17 September 2002; cited 3 October 2002]. Available from www.busline.com/news .
CD-ROM encyclopedia article, one author	Parkings, Robert. "George Eastman." <i>The Concise Columbia Encyclopedia</i> . New York: Columbia University Press, 1998. [CD-ROM].
Interview	Stainer, Georgia, general manager, Day Cable and Communications. Interview by author. Topeka, Kan., 2 March 2000.
Newspaper article, one author	Standish, Evelyn. "Global Market Crushes OPEC's Delicate Balance of Interests." <i>Wall Street Journal</i> , 19 January 2002, sec. A, p. 1.
Book, two authors	Toller, Miriam, and Jay Fielding. <i>Global Business for Smaller Companies</i> . Rocklin, Calif.: Prima Publishing, 2001.
Government publication	U.S. Department of Defense. <i>Stretching Research Dollars: Survival Advice for Universities and Government Labs</i> . Washington, D.C.: GPO, 2002.

- Exclude any page numbers that may be cited in source notes, except for journals, periodicals, and newspapers.
- Alphabetize entries by the last name of the lead author (listing last name first). The names of second and succeeding authors are listed in normal order. Entries without an author name are alphabetized by the first important word in the title.
- Format entries as hanging indents (indent second and succeeding lines three to five spaces).
- Arrange entries in the following general order: (1) author name, (2) title information, (3) publication information, (4) date, (5) periodical page range.
- Use quotation marks around the titles of articles from magazines, newspapers, and journals—capitalizing the first and last words, as well as all other important words (except prepositions, articles, and coordinating conjunctions).
- Use italics to set off the names of books, newspapers, journals, and other complete publications—capitalizing the first and last words, as well as all other important words.
- For journal articles, include the volume number and the issue number (if necessary). Include the year of publication inside parentheses and follow with a colon and the page range of the article: *Journal of Business Communication* 36, no. 4 (2001): 72. (In this source, the volume is 36, the number is 4, and the page is 72.)
- Use brackets to identify all electronic references: [Online database] or [CD-ROM].

- Explain how electronic references can be reached: Available from www.spaceless.com/WWWVL.
- Give the citation date for online references: Cited 23 August 2008.

APA STYLE

The American Psychological Association (APA) recommends the author-date system of documentation, which is popular in the physical, natural, and social sciences. When using this system, you simply insert the author's last name and the year of publication within parentheses following the text discussion of the material cited. Include a page number if you use a direct quote. This approach briefly identifies the source so that readers can locate complete information in the alphabetical reference list at the end of the report. The author-date system is both brief and clear, saving readers time and effort.

In-Text Citation—APA Style

To document report sources in text using APA style, insert the author's surname and the date of publication at the end of a statement. Enclose this information in parentheses. If the author's name is referred to in the text itself, then the number can be omitted from parenthetical material.

Some experts recommend both translation and back-translation when dealing with any non-English-speaking culture (Assira, 2001).

Toller and Fielding (2000) make a strong case for small companies succeeding in global business.

Personal communications and interviews conducted by the author would not be listed in the reference list at all. Such citations would appear in the text only.

Increasing the role of cable companies is high on the list of Georgia Stainer, general manager at Day Cable and Communications (personal communication, March 2, 2008).

List of References—APA Style

For APA style, list only those works actually cited in the text (so you would not include works for background or for further reading). Report writers must choose their references judiciously. Following are the major conventions for developing a reference list according to APA style (see Figure B.3):

- Format entries as hanging indents.
- List all author names in reversed order (last name first), and use only initials for the first and middle names.
- Arrange entries in the following general order: (1) author name, (2) date, (3) title information, (4) publication information, (5) periodical page range.
- Follow the author name with the date of publication in parentheses.
- List titles of articles from magazines, newspapers, and journals without underlines or quotation marks. Capitalize only the first word of the title, any proper nouns, and the first word to follow an internal colon.

talize only the first word of the title, any proper nouns, and the first word to follow an internal colon.

- Italicize titles of books, capitalizing only the first word, any proper nouns, and the first word to follow a colon.
- Italicize names of magazines, newspapers, journals, and other complete publications—capitalizing all the important words.
- For journal articles, include the volume number (in italics) and, if necessary, the issue number (in parentheses). Finally, include the page range of the article: *Journal of Business Communication*, 36(4), 72. (In this example, the volume is 36, the number is 4, and the page number is 72.)
- Include personal communications (such as letters, memos, e-mail, and conversations) only in text, not in reference lists.
- Electronic references include author, date of publication, title of article, name of publication (if one), volume, date of retrieval (month, day, year), and the source.
- For electronic references, indicate the actual year of publication, and the exact date of retrieval.
- For electronic references, specify the URL, leave periods off the ends of URLs.

MLA STYLE

The style recommended by the Modern Language Association of America is used widely in the humanities, especially in the study of language and literature. Like APA style, MLA style uses brief parenthetical citations in the text. However, instead of including author name and year, MLA citations include author name and page reference.

In-Text Citation—MLA Style

To document report sources in text using MLA style, insert the author's last name and a page reference inside parentheses following the cited material: (Matthews 63). If the author's name is mentioned in the text reference, the name can be omitted from the parenthetical citation: (63). The citation indicates that the reference came from page 63 of a work by Matthews. With the author's name, readers can find complete publication information in the alphabetically arranged list of works cited that comes at the end of the report.

Some experts recommend both translation and back-translation when dealing with any non-English-speaking culture (Assira 72).

Toller and Fielding make a strong case for small companies succeeding in global business (102–03).

List of Works Cited—MLA Style

The *MLA Style Manual* recommends preparing the list of works cited first so that you will know what information to give in the parenthetical citation (for example, whether to add a short title if you're citing more than one work by the same au-

FIGURE B.3 Sample References—APA Style

REFERENCES	
Journal article with volume and issue numbers	Assira, J. (2002). Are they speaking English in Japan? <i>Journal of Business Communication</i> , 36(4), 72.
Brochure	BestTemp Staffing Services. (2000). <i>An employer's guide to staffing services</i> (2d ed.) [Brochure]. Denver: BestTemp Information Center.
Newspaper article, no author	Buying Asian supplies on the net. (2000, February 12). <i>Los Angeles Times</i> , p. D3.
Annual report	Eurotec. (2001). <i>2001 annual report</i> . New York: Eurotec.
Magazine article	Graves, H. (2002, November 17). Prospecting online. <i>Business Week</i> , 43–45.
Television broadcast	Han, D. (2002, March 5). Trade wars heating up around the globe. <i>CNN Headline News</i> . [Television broadcast]. Atlanta, GA: CNN.
Internet, World Wide Web	Hoover's Online. (2003). <i>Intel—Company Capsule</i> . Retrieved March 8, 2002, from http://www.hoovers.com/capsules/13787.html
Book, component parts	Kuntz, S. (2001). Moving beyond benefits. In Randolph Jacobson (Ed.), <i>Our changing workforce</i> (pp. 213–227). New York: Citadel Press.
Unpublished dissertation or thesis	Morales, G. H. (2001). <i>The economic pressures on industrialized nations in a global economy</i> . Unpublished doctoral dissertation, University of San Diego.
Paper presented at a meeting	Myers, C. (2001, August). <i>HMOs in today's environment</i> . Paper presented at the Conference on Medical Insurance Solutions, Chicago, IL.
Online magazine article	Norwalk, P. (2002, July 17). Training managers to help employees accept change. <i>Business Line</i> . Retrieved March 8, 2002, from http://www.busline.com/news
CD-ROM encyclopedia article, one author	Parkings, R. (1998). George Eastman. On <i>The concise Columbia encyclopedia</i> . [CD-ROM]. New York: Columbia University Press.
Interview	<i>Cited in text only, not in the list of references.</i>
Newspaper article, one author	Standish, E. (2002, January 19). Global market crushes OPEC's delicate balance of interests. <i>Wall Street Journal</i> , p. A1.
Book, two authors	Toller, M., & Fielding, J. (2001). <i>Global business for smaller companies</i> . Rocklin, CA: Prima Publishing.
Government publication	U.S. Department of Defense. (2002). <i>Stretching research dollars: Survival advice for universities and government labs</i> . Washington, DC: U.S. Government Printing Office.

thor, or whether to give an initial or first name if you're citing two authors who have the same last name). The list of works cited appears at the end of your report, contains all the works that you cite in your text, and lists them in alphabetical order. Following are the major conventions for developing a reference list according to MLA style (see Figure B.4):

- Format entries as hanging indents.
- Arrange entries in the following general order: (1) author name, (2) title information, (3) publication information, (4) date, (5) periodical page range.
- List the lead author's name in reverse order (last name first), using either full first names or initials. List second and succeeding author names in normal order.
- Use quotation marks around the titles of articles from magazines, newspapers, and journals—capitalize all important words.
- Italicize the names of books, newspapers, journals and other complete publications, capitalizing all main words in the title.
- For journal articles, include the volume number and the issue number (if necessary). Include the year of publication inside parentheses and follow with a colon and the page range of the article: *Journal of Business Communication* 36.4 (2001): 72. (In this source, the volume is 36, the number is 4, and the page is 72.)
- Electronic sources are less fixed than print sources, and they may not be readily accessible to readers. So citations

FIGURE B.4 Sample Works Cited—MLA Style

Journal article with volume
and issue numbers

Brochure

Newspaper article, no author

Annual report

Magazine article

Television broadcast

Internet, World Wide Web

Book, component parts

Unpublished dissertation
or thesis

Paper presented at a
meeting

Online magazine article

CD-ROM encyclopedia
article, one author

Interview

Newspaper article, one
author

Book, two authors

Government publication

WORKS CITED

- Assira, James. "Are They Speaking English in Japan?" *Journal of Business Communication* 36.4 (2002): 72.
- BestTemp Staffing Services. *An Employer's Guide to Staffing Services*. 2d ed. Denver: BestTemp Information Center, 2000.
- "Buying Asian Supplies on the Net." *Los Angeles Times* 12 Feb. 2000: D3.
- Eurotec. *2000 Annual Report*. New York: Eurotec, Inc., 2001.
- Graves, Holly. "Prospecting Online." *Business Week* 17 Nov. 2002: 43–45.
- Han, Daniel. "Trade Wars Heating Up Around the Globe." *CNN Headline News*. CNN, Atlanta. 5 Mar. 2002.
- "Intel—Company Capsule." *Hoover's Online*. 2003. Hoover's Company Information. 8 Mar. 2002 <<http://www.hoovers.com/capsules/13787.html>>.
- Kuntz, Sonja. "Moving Beyond Benefits." *Our Changing Workforce*. Ed. Randolph Jacobson. New York: Citadel Press, 2001. 213–27.
- Morales, George H. "The Economic Pressures on Industrialized Nations in a Global Economy." Diss. U of San Diego, 2001.
- Myers, Charles. "HMOs in Today's Environment." Conference on Medical Insurance Solutions. Chicago. 13 Aug. 2001.
- Norwalk, Preston. "Training Managers to Help Employees Accept Change." *Business Line* 17 July 2002. 8 Mar. 2002 <<http://www.busline.com/news>>.
- Parkings, Robert. "George Eastman." *The Concise Columbia Encyclopedia*. CD-ROM. New York: Columbia UP, 1998.
- Stainer, Georgia, general manager, Day Cable and Communications. Telephone interview. 2 Mar. 2000.
- Standish, Evelyn. "Global Market Crushes OPEC's Delicate Balance of Interests." *Wall Street Journal* 19 Jan. 2002: A1.
- Toller, Miriam, and Jay Fielding. *Global Business for Smaller Companies*. Rocklin, CA: Prima Publishing, 2001.
- United States. Department of Defense. *Stretching Research Dollars: Survival Advice for Universities and Government Labs*. Washington: GPO, 2002.

for electronic sources must provide more information. Always try to be as comprehensive as possible, citing whatever information is available.

- The date for electronic sources should contain both the date assigned in the source and the date accessed by the researcher.

- The URL for electronic sources must be as accurate and complete as possible, from access-mode identifier (http, ftp, gopher, telnet) to all relevant directory and file names. Be sure to enclose this path inside angle brackets: <<http://www.hoovers.com/capsules/13787.html>>.

PROOFREADING MARKS

Symbol	Meaning	Symbol Used in Context	Corrected Copy
	Align horizontally	meaningful <u>re</u> sult	meaningful result
	Align vertically	1. <u> </u> Power cable 2. <u> </u> Keyboard	1. Power cable 2. Keyboard
	Capitalize	Pepsico, Inc.	PepsiCo, Inc.
	Center	Awards Banquet	Awards Banquet
	Close up space	self- confidence	self-confidence
	Delete	har ass ment and abuse e	harassment
	Double-space	text in first line text in second line	text in first line text in second line
	Insert	^u and white turquoise shirts	turquoise and white shirts
	Insert apostrophe	our team's goals	our team's goals
	Insert comma	a, b and c	a, b, and c
	Insert hyphen	third-quarter sales	third-quarter sales
	Insert period	Harrigan et al.	Harrigan et al.
	Insert quotation marks	This team isn't cooperating.	This "team" isn't cooperating.
	Insert space	real#estate test#case	real estate test case
	Lowercase	T <u>U</u> LSA, <u>s</u> outh of here	Tulsa, south of here
	Move down	Sincerely,	Sincerely,
	Move left	Attention: Security	Attention: Security
	Move right	February 2, 2003	February 2, 2003
	Move up	THIRD-QUARTER SALES	THIRD-QUARTER SALES
	Restore	staff talked openly and frankly	staff talked openly
	Run lines together	Manager, Distribution	Manager, Distribution
	Single space	text in first line text in second line	text in first line text in second line
	Spell out	<u>COD</u>	cash on delivery
	Spell out	<u>Assn. of Biochem. Engrs.</u>	Association of Biochemical Engineers
	Start new line	Marla Fenton, Manager, Distribution	Marla Fenton, Manager, Distribution
	Start new paragraph	The solution is easy to determine but difficult to implement in a competitive environment like the one we now face.	The solution is easy to determine but difficult to implement in a competitive environment like the one we now face.
	Transpose	airy, light, casual tone	light, airy, casual tone
	Use boldface	Recommendations	Recommendations
	Use italics	Quarterly Report	<i>Quarterly Report</i>