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**UNITED STATES MARINE CORPS**

MARINE CORPS AIR STATION

POSTAL SERVICE CENTER BOX 8003

CHERRY POINT, NORTH CAROLINA 28533-0003

 SSIC

 XXX

 Month DD, YYYY

Mr. A. B. Seay

Vice President, Accounting

Widgets Unlimited, Inc.

1234 Any Street

Havelock, NC 28532

Dear Mr. Seay:

SUBJECT: PREPARATION OF A BUSINESS LETTER

 Use the business letter to correspond with agencies, businesses, or individuals outside DoD, who are unfamiliar with the standard letter. It also may be used for official correspondence between individuals within DoD, when the occasion calls for a personal approach.

 This example shows the first page of a two-page business letter. A subject line is optional, but if used will replace the salutation. Phrase the subject line in normal word order. Make it very brief, to the point, and not longer than one line. Capitalize every letter in the subject line.

 Refer to previous communications and enclosures in the body of the letter only, without calling them references or enclosures. Do not number main paragraphs. Subparagraphs are numbered and lettered the same as a standard letter.

 Start a paragraph near the end of a page only if that page has room for two lines or more. Continue a paragraph on the following page only if two lines or more can be carried over. A signature page must have at least two lines of text.

 Do not number the first page of a single page letter or multiple page letters. The first page is assumed to be page 1. Center page numbers 1/2 inch from the bottom edge, starting with the number 2. No punctuation accompanies a page number.

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 This example illustrates a second and final page of a business letter. Start typing on the sixth line flush with the left margin. Repeat the sender symbol from the first page. Continue the text from the first page on the second line below the date.

 Be sure to mention any enclosed documents in the body of your letter and list them as enclosures on the second line below the signature line. Type “Enclosures:” and follow with a number and a brief description of the enclosures (do not number when you have only one enclosure). When the enclosures are of little importance, instead of listing them with a description, you may indicate the number of enclosures in parentheses without the description; e.g., Enclosures (2). Materials, referred to in the letter, that are being mailed separately should be noted as shown below.

 To send an addressee an information copy or a courtesy copy, type “Copy to:” flush with the left margin, two lines below the signature line or two lines below any preceding notation, such as the enclosure or separate mailing notation.

 Sincerely,

 JOHN A. SMITH

 Executive Officer

 By direction

 of the Commander

Enclosures: 1. Sample Business Letter

 2. SECNAVINST 5216.50

Separate Mailing: Secretarial Handbook

Copy to: Station Adjutant