

the margin on the left should be about a half inch on note paper, and nearly an inch on letter paper (3 in. on note paper).

Salutation.—This should be written on the second line below the address, and should commence at the margin. Sir, Dear Sir, Dear Madam, My dear Sir, Dear Mr. Kennedy, Reverend and dear Sir, Dear George, Gentlemen, Ladies, etc., according to intimacy: Never use *Gents* for *Gentlemen*, *Dr.* for *Dear*, nor *Dear* for *dear* in *My dear Friend*, etc.

7. Body.—Commence the body on the next line below the salutation and about an inch from the margin. Begin a new paragraph when the subject changes, and at the same distance from the margin as the first. Some prefer to place the salutation at the beginning of the first paragraph of the body, when the address is placed at commencement.

8. Complimentary Closing.—This may be written on the first or second line below the body, and as follows:—Yours truly, Truly yours, Very truly yours, Yours respectfully, Yours faithfully, Sincerely yours, Your friend, etc. Commence with a capital the first word only.

9. Signature.—Write this and the heading *very* legibly, as they are the source from which your correspondent is enabled to direct a letter to you in reply. The complimentary closing is so placed that the signature, when written on the next line below and a little to the right, may not finish too close to the right-hand edge of the paper. It is not considered good

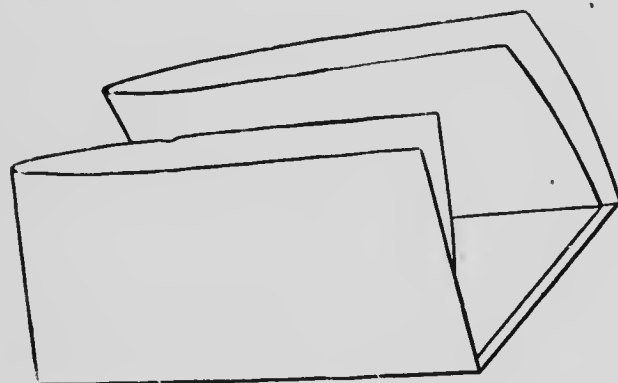
taste to attach *Mr.*, *Esq.*, or any title to your writing your signature. Except when writing to familiar acquaintances, a married lady prefixes *Mrs.* to her signature; other unmarried lady *Miss*, to her signature; otherwise the correspondent might be in doubt how to address the reply. *Mrs.* and *Miss* are placed in brackets, not being an essential part of the signature, thus:

(Mrs.) J. L. Hunter.
(Miss) Mary Hunter.

10. Postscripts.—Avoid using them. They are used to add some forgotten item to a letter after the signature has been attached. Commence the paragraph with *P.S.*, and at the close place your initials.

11. Superscript.—See that the envelope is right edge up—the flap edge. Write the name and title about midway between the top and bottom, and well over to the left; then the post office box, or street and number; next the city, or town, or post office, and the province or state. Each succeeding line should commence a little farther to the right than the preceding one, the last not ending too close to the right-hand edge. The name and title on the envelope should be consistent with those in the address.

12. Stamp.—Place the stamp right side up, on the upper right-hand corner, with its edges parallel to the edges of the envelope. Always enclose a stamp when asking for information unless from a regular correspondent; and do not stick it down by one corner—put it in loose.



Stamp.
Name and Title.
Street and Number.
City or Town, and Province.

See Models of Superscription, page 9.

13. Folding.—Make the first fold in note paper from the bottom, the width being a little less than that of the envelope; then fold down from the top. Insert the letter as it lies before you, the last fold being entered first and so as to touch the front of the envelope. Letter paper requires to be folded once, from bottom to top or far enough from the top to suit the length of the envelope; it may then be treated in the same manner as note paper.

BILLS AND INVOICES.

14. A Bill is a detailed statement of goods sold or of services rendered. The statement is called an Invoice when given by a wholesaler to a retailer.

RECEIPTS.

15. When a Bill is paid, in part or in full, the receipt thereof may be written on the Bill or on a separate piece of paper.

16. Receipt on Bill (in full).

Paid,
May 10, 1901.
J. S. Willmott.
OR
Received Payment,
May 10, 1901,
J. S. Willmott.