convenient for the proper arrangement and presentation of the substance of the communication.

The conclusion consists of the phrase of endearment, respect or courtesy, used at the end of a letter, together with the signature of the writer, and, when not included in the introduction, the address of the person written to.

As in the complimentary introduction or greeting, so in the complimentary close, the particular words used vary with the circumstances. The common forms suitable to all except official cr very formal letters, are "Yours truly," "Yours respectfully," or "Sincercly yours." Theso may be emphasized by very as "Very truly yours," "Yours very respectfully," etc.

The signature should be written plainly, and, if the letters are of importance, should be written in full, so that with the heading the full address of the writer may be known. Many letters are detained by the Post Office Department, from stamps becoming detached, or for want of the proper postage, and other causes. These are opened at the Dead Letter Office, and if they contain the name and address of the writer are returned to him. If special request envelopes are used (see forms of superscription), they will be returned without being opened, the full name then being only of advantage to the person addressed.

In an official letter, the writer's designation is written after or below his name, and forms a part of the signature, thus:

JOHN W. ALLEN, Corresponding Secretary.

The complimentary close should commence near the centre of the sheet on the next line after the end of the letter or communication, and may occupy one, two or three lines, the signature following on the next line.

If the address of the person written to has not formed a part of the introduction, it should commence at the marginal line on the next line below the signature.

The Superscription should be so written that the upper half of the envelope may receive the pestmark without defacing the writing. The following models of superscription are given to show the prescribed etiquette, in the appearance of the Outside Address, the Address itself being the same as given in the letter:

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