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>> > > _ Attention: (or Attn:) John Smith (or Attention:/Attn: Sales department) Dear Mr. Smith: I think in the US, we would never do that. I subscribe to the pwmeek style. Not my style. I have (up until yesterday) put it on the second line as Andygc showed. It was research for this thread that taught me better. I had to completely rewrite my first draft of the post. As the US Postal Service says: from top to the bottom you go from the smallest to the largest. So, the "Attn:" line goes at the top.Side note: It is important for the City State Zip line to be the bottom-most, and for it to be formatted "City, ST 12345-6789" and have nothing below it, as this is what the automatic scanners are looking for. If a person has to enter the Zip Code by hand (or worse, enter the city and state by hand to look up the Zip Code) it can add a day or two to delivery time. The PO would prefer ALL CAPS (whether typed or hand-written), but realizes that there would be a lot of resistance to this, as people much prefer the usual combination of upper and lower-case letters. When writing english business letters, which is the corrcet abbreviation of "attention". I reckon it must be either "att" or "atn". I've always used "att", but fear that it might be a calque introduced from danish.Thank you. In another forum, I saw suggestion that will be properly use ATT. for attachment and ATTS. for Attachments . After Reading all previous post and because I don't want to mix attention and attachment, I will probably stick to: Attn. /attn. or Attention: for attention (Canada, US) , FTAO or Attn: for UK ATT. attachment Attis. attachments ,Enc . Enclosures Attachment: [Monthly Market Research], Enclosures: (10), Attis.: (5 pages) or Encl: For your eyes only." >>_