

### **3-08/040.40 - Subject Line (Optional)**

The subject line, when used, shall be centered and placed two lines below the salutation. A notation such as "Subject" or "Re:" shall not be used. The entire subject shall be in upper case letters and shall not be underlined. Abbreviations shall be avoided.

If a subject to be centered is lengthy, use two or more lines so as to be set in from the margins.

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