This is the body portion of your memo. It should be quick, to the point, and easy to read. For professional business format, you should use block paragraphing—no indent on left margin of each paragraph and single spaced while double spacing between paragraphs.

Additionally, there is no salutation or complimentary close associated in a memorandum because it is an internal communication. However, you are able to use a pre-complimentary close to extend goodwill to your recipient. An example of a pre-complimentary close would be: “Should you have any questions regarding this memo please let me know,” or, “If you have any input regarding this memo, I can be reached at extension XXXX.”