<today>
<company.organization>
<company.address1.>
<company.city>,<company.state> <company.zip>

<salutation>

Even the largest businesses in the country do not like to let credit run more that a few months. I am surprised to find that your account is now <# of months> overdue.

Frankly, I hate to resort to unpleasant means to get the money due me, which I need so urgently. But what else can I do, since my letters to you are unanswered?

Sincerely,

<name>