

<<today>

<company.organization>

<company.address1.>

<company.city>,<company.state> <company.zip>

<salutation>

This is the third time we have reminded you of your <month> account. Your indebtedness is for <\$ amount>, which is a large sum to carry this long.

As a routine matter our auditor has asked us whether we wish to place the account in our attorney's hands for collection. We answered that you have been prompt in all past payments and that we did not expect any difficulty with you this time. We hope that our answer was the right one.

Sincerely,

<name>