

Date

Address
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Dear Carol:

In reviewing your account statement, I have noticed your account has slipped into the 90 days and over column. It concerns me when a good customer like yourself stops forwarding payment.

If there is a problem in billing please call, otherwise I will assume the amount is correct and will expect payment. If payment is not received shortly your account will be changed to a C.O.D. status for future orders, and a legal complaint may be initiated.

Thanking you in advance for your cooperation.

Sincerely,

Your Name
Credit Manager