

**ABC CONTRACTORS**

123 Any Street  
Anytown, US 00000  
555-555-5555

Date

Name

Address

City, State Zip

Dear ,

Our recent attempts to contact you regarding payment of your overdue account have been ignored. We have offered several suggestions as to how you might bring your account current and protect your credit rating, but you must make some response soon!

Please understand, we will not simply write off this debt. We must have payment; if you call we might possibly work out some payment arrangements, but you must call or come by our offices immediately.

Sincerely,

Name

Title