

ABC CONTRACTORS

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

Date

Name

Address

City, State Zip

Dear ,

We have attempted to contact you several times by letter and/or phone to discuss payment arrangements for the balance owed on your account. The following items remain unpaid:

No.:	Date:	Amount:
No.:	Date:	Amount:
No.:	Date:	Amount:

At this point, we have heard nothing from you. Therefore, we are insisting that you make immediate payment. Send the amount due in the enclosed envelope.

Sincerely,

Name

Title

Enclosure