

[Insert company or personal letterhead, or type your name and address]

January 27, 1997

[Mr/Ms] [First Name] X. [Last Name]
[Position]
[Company]
[Department]
[Division]
[Address 1]
[Address 2]
[City], [St/Prov], [Country] [ZIP/POSTAL]

Re: Overdue payment

[Salutation]

We have not yet received your payment of \$[amount owing], which was due on [original date due].

If you have paid since this letter was sent, thank you, and please disregard this notice. If you have not, please send us your payment by [next due date] to avoid penalty charges.

If you have any questions about your invoice, or if you would like to discuss a different payment schedule, please call me right away at [your phone number].

Thank you for your business.

Sincerely,

[Your Name]
[Your Position]

[Notations for Enclosures, cc:, etc.]