**SAMPLE COLLECTION LETTERS**

John Smith

ACME ABC, Inc.

1234 Main Street

Arlington, TX 76010

December 1, 20XX

Mr. Joe Jackson

25 South Street

Fort Worth, TX 76052

Re: Account Balance of $618.00

 Account #12345

Dear Mr. Jackson,

This is a reminder that the above-mentioned account of $618.00 was overdue as of 11/29/2010. Please pay the balance of the entire account as soon as possible. If by chance you have already put a check in the mail, we thank you for your payment and apologize for any inconvenience.

Sincerely,

John Smith