

**LETTER**  
Top Margin: 2"  
Side Margins: 1"  
Use open punctuation

November 16, 20\_\_ (use current date unless otherwise specified)  
**(QS)**

Mr. Larry Brown, President  
Brown Office Supplies  
1101 HorteZ Road  
Chicago, IL 60601-1234  
**(DS)**

Dear Mr. Brown  
**(DS)**

ACCOUNT BALANCE (if no subject line, then only **DS** after salutation)  
**(DS)**

Your current balance on the enclosed invoice is long overdue. We are planning to turn your records over to a collection agency soon.

It is important that you contact our accounting department immediately to arrange an easy payment plan that will be satisfactory to both parties.

Please contact Roger Owens, your account representative, at 601-555-0014.  
**(DS)**

Sincerely

**(QS)**

Nancy Wells  
Chief Executive Officer  
**(DS)**

xx

**(DS)**

Enclosure(s)  
**(DS)**

c Roger Owens  
Harvey Rosen

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**LETTER—Second and Subsequent Pages**  
Top Margin: 1"  
At Left Margin:  
Name of Addressee or Company  
Page 2 (*at top left margin, key the word Page followed by the page number*)  
Date  
Spacing of Heading Information: **SS**  
Spacing after Date in Heading to Body: **DS** (to ensure one blank line before body text)