

Garton Brothers

22 Baker Road
Huddersfield HD3 3EX
Tel: 0484/33631

24 June 19..

The Chief Accountant
Tilden & Sprott Ltd
3 Grange Lane
York
YO2 5DS

Dear Sir

We have to remind you that your account for gaskets ordered on 14 May has not yet been paid. Discount cannot now be allowed.

You will remember that we went to some trouble to meet your delivery dates, and we are sure that you would not wish to inconvenience us by delaying payment.

A copy of the account is enclosed, and we shall be glad to receive your cheque.

Yours faithfully

M.P.
Mary Percy (Mrs)
Credit Controller

MP/MD/19

Enc

Garton Brothers

22 Baker Road
Huddersfield HD3 3EX
Tel: 0484/33631

8 September 19..

The Chief Accountant
Tilden & Sprott Ltd
3 Grange Lane
York
YO2 5DS

Dear Sir

Enclosed is the account for goods ordered on 14 May. This account is now long overdue. We shall be glad to have settlement without further delay.

Yours faithfully

M.P.
Mary Percy (Mrs)
Credit Controller

MP/MD/19

Enc

When the ~~second~~ request for payment does not bring settlement it is possible that the customer is purposely withholding it. The tone of the next letter should be curt and pointed, but still courteous.

If persuasion and curtness have not had the desired result, legal proceedings, *as a last resort*, are threatened.

Garton Brothers

22 Baker Road
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Tel: 0484/33631

12 October 19..

The Chief Accountant
Tilden & Sprott Ltd
3 Grange Lane
York
YO2 5DS

Dear Sir

We have to remind you that your May account is still outstanding. You will understand that we cannot wait indefinitely for settlement.

If payment is not made within seven days we shall instruct our solicitors to recover the amount outstanding.

Yours faithfully

M.P.
Mary Percy (Mrs)
Credit Controller

MP/MD/19

Exercises

Write suitable letters from the following notes:

1 *a* Pickering & Quayle, 3 March Drive, Perth, send their account to Hamer & Co, 47 Clyde Street, Greenock. Terms - 3% discount on payment within one month.

b Pickering & Quayle send their account for the second time. They remind Hamer & Co of their unfulfilled promise of payment.

c Pickering & Quayle threaten legal action if payment or part payment is not made within 7 days.

2 *a* Bell & Co, 327 Mount Street, Brighton BN2 1 PQ, request payment of an account of £60 from Peebles Bros, 146 Wilton Avenue, Portsmouth PO2 8LD. Peebles Bros are valued customers, and the delay in payment is probably due to an oversight.

b Peebles Bros forward cheque with a letter of apology.

3 *a* Harper & Sons, 9 Queen Street, Brighouse, Yorkshire HD6 2RH have twice asked for settlement of the account of Davidson & Small, 129 Thayer Road, Hull HU9 4BN. They have to make up their books for the half-year, and wish payment of all outstanding accounts. Write their letter to Davidson & Small.

b Davidson & Small apologise for delay in settling their account. They are experiencing difficulty in obtaining payment from customers and they promise to send a cheque in a fortnight.

c Harper & Sons agree to wait for a fortnight, but insist strongly on payment being made then.

4 Mr Ah Kim Boon, 284 Batu Road, Kuala Lumpur has not yet paid his account (\$550) for last month. If he wishes to be allowed the usual 2½% discount, payment must be made within 5 days.

STATUS INQUIRIES

A firm which has never before dealt with a particular company may be a little doubtful of the company's good faith when they receive an opening or first order. It is customary, therefore, at the commencement of business relations, to give the name and address of at least one person or firm from whom reliable information about the company's business standing may be obtained. Alternatively, the name of their bankers may be given.

The statement

Regular customers usually have monthly accounts. These are normally sent at the end of each month and include details of all invoices sent during the month. One payment is made *to cover all the invoices on the statement.

- 1 How many invoices are included on the statement? (K)
- 2 What is the total amount to be paid? (K)
- 3 By which date must the account be settled? (K)

Timeright Watches Plc
Time House
Fell Road
Manchester M6 8LK
Tel: (061) 836142
Telex: 66 33 21

J R Gomez
60 Rua Braancamp
Lisbon
Portugal

Date: 1 April 1986

| STATEMENT | | | | |
|-----------|-----------------|----------|--------|--------------|
| Date | Invoice Ref No. | Debit | Credit | Balance |
| 7.1.1986 | MT 18375 | 3,894.04 | | £ 3,894.04 |
| 11.2.1986 | MT 18662 | 1,000.00 | | £ 4,894.04 |
| 21.2.1986 | MT 19003 | 2,300.00 | | £ 7,194.04 |
| 17.3.1986 | MT 19172 | 1,631.00 | | £ 8,825.04 |
| | | | | AMOUNT DUE → |
| | | | | £ 8,825.04 |

TERMS 30 DAYS

The letter - a first reminder

Companies do not usually send (*covering) letters with invoices or statements. However, if accounts are not settled within the agreed period, a company will send a polite first reminder to its customer.

- 1 Who does 'our' refer to? (K)
- 2 What must be settled? (K)
- 3 Has Mr Gomez paid the money? (K)

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Manchester M6 8LK
Tel: (061) 836142
Telex: 66 33 21

J R Gomez
60 Rua Braancamp
Lisbon
Portugal

Your Ref:
Our Ref: MN/DL

10 May 1986

Dear Sir

STATEMENT - 1 APRIL

We enclose a copy of our statement dated 1 April for £8825.04.

We would like to remind you that our terms are 30 days and we would be pleased if you could arrange an early settlement.

If you have settled the account in the last few days, please *disregard this letter.

Yours faithfully

H Newman

H NEWMAN
Chief Accountant

Enc.

LANGUAGE FOCUS

1 Reminding (polite and formal)

We would like to remind you that ... (our terms are 30 days).

2 Expressing conditions (for disregarding reminders)

If you have ... (settled the account in the last few days) ... please disregard ... (this reminder).

Note: *If* + verb (present perfect) ... *please* + verb (imperative)
(If you have sent ... please disregard ...)

PRACTICE EXERCISES

Write sentences as directed.

- 1 Politely remind your customers of the following:
 - a) their January account has not been settled. **(K)**
 - b) your terms are 60 days from receipt of statement.
 - c) that their last two accounts have not been settled yet.
 - d) the specifications have already been agreed.
 - e) full payment must be made within 30 days of receipt of the goods.
- 2 Express the following conditions for disregarding reminders (or letters):
 - a) sent the cheque during the last week. **(K)**
 - b) settled the account in the last six days.
 - c) sent the information during the last week.
 - d) sent the cheque in the last few days.
 - e) settled the account since this reminder was written. **(K)**

AIMS

- A** Sending out second (and third) reminders.
- B** Sending out final demands (threatening *legal action).

**A**

Timeright Watches Plc
Time House
Fell Road
Manchester M6 8LK

J R Gomez
60 Rua Braancamp
Lisbon
Portugal

Tel: (061) 836142
Telex: 66 33 21

Your Ref:
Our Ref: HN/DL
Date:

Dear Sir

Statement - 1 April

On 10 May we reminded you that your April account for £8825.04 had not been settled. *According to our *records we have not yet received payment and I therefore enclose another copy of the statement.

Please give this matter your immediate attention and let us have your *remittance by return.

Yours faithfully

H NEWMAN
Chief Accountant

Enc: 1

THE LETTERS**A second request for payment**

- 1 Why is another copy of the statement enclosed? (K)
- 2 How soon must Mr Gomez settle the account? (K)

A final demand for payment

- 1 Has Mr Gomez sent any money to Timeright? (K)
- 2 What action will Timeright take if the account is not settled? (K)

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Time House
Fell Road
Manchester M6 8LK

Tel: (061) 836142
Telex: 66 33 21

J R Gomez
60 Rua Braancamp
Lisbon
Portugal

Your ref:
Our ref: HN/DL

1 August 1985

Dear Sir

Statement - 1 April

We have sent you two reminders for your April account for £8825.04, but we have neither received your remittance nor any explanation of why the account has not been settled.

We regret to inform you that, unless you settle the account by 10 August, we shall be forced to place the matter in the hands of our solicitor.

Yours faithfully

H Newman

H NEWMAN
Chief Accountant

B

LANGUAGE FOCUS

- 1 Stating that something has not been done (polite and allowing for error)

According to our records we have not yet received ... (payment).

We have not yet received is not the same as you have not paid because perhaps a letter has been lost in the post or an accounting error has been made.

- 2 Threatening legal action

... unless you ... (settle the account) by ... (10 August) we shall be forced to place the matter in the hands of our solicitors (lawyers).

PRACTICE EXERCISES

Write sentences as directed.

- 1 Politely state that the following things have not been done/happened:
 - a) received your cheque. (K)
 - b) received confirmation that the Export Licence has been *obtained.
 - c) received payment for your last five orders.
 - d) received your credit note for £150.
 - e) the balance not *cleared. (K)