[DATE]

Contact Name

Address

Address2

Country

City /Province

Postal Code

**RE: TRANSFORMATION OF OPEN ACCOUNT TO C.O.D.**

Dear [CLIENT NAME],

As a highly valued customer, we regret to inform you that we must advise you of a change in your account credit status.  
  
As of [DATE], we require a cheque to be sent with each order from your company. We must insist upon this until your account is brought up to date, at which time we will reevaluate your open account status.  
  
It is with great regret that we have come to this point – we understand that this change will represent an inconvenience to you – and we hope that this will not be to the detriment of our long and profitable relationship.  
  
We value your business and look forward to resolving this difficulty in the immediate future. Please do not hesitate to contact us if we can be of any assistance.

Kind regards,

[NAME]

[TITLE]

[CONTACT NUMBER]

[COMPANY EMAIL]