Collection Letter - 60 days

January 4, 2008

Account Name Address City, State, Zip

Re: Past Due Balance of \$

Account #

Dear

This is a reminder that your account is past due as of November 4, 2007 by the amount indicated above. Our previous attempts to work with you have gone unanswered, and we are now in a position of lesser options to offer you.

Your account is on "hold" until payment arrangements have been made. In addition to disruption of fuel delivery, our company reports all past due accounts to Experian and Equifax credit agencies on a monthly basis. Due to your delinquent status, this report will be made by January 15<sup>th</sup> unless you make arrangements for payment. I can be reached at 800-777-7777 to discuss this matter.

Sincerely,

John Smith Controller