[Your Name]

[Company Name]

[Street Address]

[City, ST ZIP Code]

[Date]

[Recipient Name]

[Title]

[Company Name]

[Street Address]

[City, ST ZIP Code]

Dear [Recipient Name]:

At the time you placed your order, reference number [P.O. number], we agreed that you would provide payment in advance. Although we have completed the order, we are withholding delivery because we have not yet received your payment. Once we receive payment, we will ship your order.

Thank you for your prompt attention to this matter.

Sincerely,

[Your Name]

[Title]