

Notice of C.O.D.

HMS, Inc.

1111 East Street - Hometown, USA

(111) 555-1111

[Date]

[AddresseeXX
XXXXXXXXXXXX
Theirtown, USA]

To: [customer]

Thank you very much for your purchase order # _____, dated _____, 20__ (copy attached). We are unable to extend open account credit to you at this time. We will be happy, however, to process your order for C.O.D. shipment. Please notify us within five days of receipt of this notice if you choose to cancel this order. Otherwise, you may expect a C.O.D. shipment from us in a timely manner and according to your specified ship_____ date on your purchase order.

Thank you for choosing to do business with us.

Sincerely,

H.M. Smith

encl.: copy P.O. # _____