We want to determine whether the size of the bill has an effect on the number of days the bill is late.  The statistical analysis of the data involves regression analysis.
Questions you'll want to answer are:

1. Does the size of the bill somehow relate to the number of days the payment is late?  If so, how?  Find a model that can be used to predict how late a bill may be.
2. Does your answer depend upon whether the customer is a residential or commercial customer?  If so, how?
You will want to prepare a summary of your findings to present to the company's management.  You will find and explain the regression model using a nontechnical discussion of your forecasting model.
DAYS     BILL     TYPE               Variables:
41     215     1               DAYS = the number of days to collect the payment
60     205     0               BILL = amount of the overdue bill
86     79     0               TYPE = 1 for residential accounts and 0 for commercial accounts
81     97     0
37     201     1
52     302     1
60     197     0
47     288     0
26     150     1
71     158     0
83     98     0
55     225     0
69     150     0
48     273     1
25     146     1
90     50     0
94     46     0
83     95     0
84     100     0
79     140     0
47     299     0
33     187     1
47     264     1
69     180     0
19     97     1
36     179     1
30     154     1
39     310     0
63     205     0
17     110     1
85     75     0
21     100     1
49     301     1
83     95     0
13     75     1
16     79     1
53     240     0
40     197     1
47     311     0
48     299     1
70     162     0
43     240     1
59     215     0
31     158     1
30     149     1
70     154     0
34     180     1
38     205     1
42     220     1
29     162     1
83     97     0
50     311     1
49     250     0
25     153     1
16     80     1
43     225     1
51     310     1
71     179     0
74     150     0
67     201     0
22     97     1
53     273     0
5     90     1
57     220     0
10     50     1
80     110     0
47     289     1
15      70     1
11      60     1
60     210     0
42     210     1
36     205     1
50     302     0
68     187     0
22      95     1
11      46     1
44     301     0
47     289     0
19      98     1
67     199     0
73     149     0
91      70     0
82      90     0
63     211     0
74     153     0
24     150     1
92      80     0
65     146     0
99      60     0
47     288     1
51     264     0
39     211     1
27     140     1
44     250     1
35     199     1
6     95     1