

Date: [Insert Date]

[Recipient's Name]  
[Recipient's Position]  
[Company Name]  
[Company Address]  
[City, State, ZIP Code]

Dear [Recipient's Name],

I am writing on behalf of [Your Company Name] to sincerely apologize for the delay in payment for invoice number [Invoice Number], originally due on [Original Due Date]. We fully understand the importance of timely payments and regret any inconvenience or disruption this delay may have caused to your organization.

The delay was due to [briefly explain reason, e.g., unexpected administrative issues, cash flow management challenges, etc.], which we are actively working to resolve. Please be assured that we are committed to settling the outstanding amount of [Outstanding Amount] by [New Payment Date].

We greatly value your partnership and the trust you have placed in us. Rest assured, we are taking all necessary measures to prevent such occurrences in the future. We appreciate your understanding and patience during this time.

Should you have any further questions or require additional information, please do not hesitate to contact me directly at [Your Phone Number] or [Your Email Address].

Once again, please accept our sincerest apologies for any inconvenience this may have caused. We look forward to continuing our successful business relationship.

Sincerely,  
[Your Name]  
[Your Position]  
[Your Company Name]