

[Your Name]
[Your Position/Title]
[Your Company/Organization]
[Your Address]
[City, State, ZIP Code]
[Email Address]
[Phone Number]
[Date]

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

Dear [Recipient's Name],

I am writing to formally apologize for the delay in payment of invoice [Invoice Number], originally due on [Original Due Date]. We sincerely regret any inconvenience this may have caused to your organization.

The delay was due to [briefly explain reason, e.g., unforeseen administrative challenges, temporary cash flow issue, etc.]. We understand the importance of timely payments and take full responsibility for this oversight.

Please be assured that the outstanding payment of [Amount] was processed on [Date Payment Was Sent] and should be received shortly. We are reviewing our internal processes and implementing additional measures to ensure that future payments are made promptly and no such delays occur again.

Once again, please accept our apologies for any disruption or inconvenience this delay may have caused. We value our business relationship and appreciate your understanding in this matter. If you require further information or wish to discuss this further, please do not hesitate to contact me directly.

Thank you for your patience and continued partnership.

Sincerely,
[Your Name]
[Your Position/Title]
[Your Company/Organization]