

[Your Company Letterhead]

[Date]

[Recipient's Name]

[Recipient's Company Name]

[Recipient's Address]

[City, State, ZIP Code]

Dear [Recipient's Name],

I am writing to extend my sincere apologies for the delayed payment of invoice number [Invoice Number], originally due on [Original Due Date]. We deeply regret any inconvenience or disruption this may have caused to your operations and assure you that this delay does not reflect our usual standards of business responsibility.

We greatly value our relationship with [Recipient's Company Name] and recognize the importance of adhering to agreed payment terms. Unfortunately, unforeseen circumstances led to an unexpected delay in our accounts payable process. We take full accountability for this oversight and are committed to rectifying the situation.

To demonstrate our commitment to resolving this matter, we will arrange payment of the outstanding balance ([Amount Due]) by [Proposed Payment Date]. If necessary, we are open to discussing a mutually agreeable payment plan to ensure this matter is addressed promptly and completely.

Please rest assured that we have taken steps to improve our payment procedures and prevent similar issues from occurring in the future. Timely payment will be prioritized in all our dealings moving forward.

We value the trust and cooperation that have defined our business relationship thus far and are eager to move beyond this incident on positive terms. Thank you for your patience and understanding.

If you have any questions or would like to discuss payment arrangements further, please feel free 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.

Sincerely,

[Your Name]

[Your Position]

[Your Company Name]