

1 - APOLOGY FOR ACCOUNTING ERRORS AND PAST DUE NOTICE

[DATE]

Dear [RECIPIENT NAME],

We are very concerned that because of the error we committed, you had to handle and deal with unnecessary circumstances. It is unfortunate that it has taken sometime to figure out what exactly occurred.

We are deeply sorry for our delay in responding to such errors. We hope that this letter will provide solutions for you to resolve some recent difficulties you have experienced.

Your payment dated [DATE 1] was received within the period it is due but then, such payment has been credited to an account which has a similar name to your account. In this regard, bearing the assumption that you haven't sent your payment, we began sending you notices of requesting payment following our standard operating procedures pursuant to our collection policy. Even when the posting error was already straightened out, our accounting department failed to provide notice to our credit department of such error which is the reason why you continuously received our correspondence requesting for payment.

We understand the frustration you must have been experiencing due to the error. From the management of [YOUR COMPANY NAME], we express our sincerest apologies for our delay in fixing this problem. We are currently reinforcing our procedure within the company which aids us in avoiding the occurrences of such mistakes.

If you have any questions regarding this matter, please do not hesitate to contact me through [YOUR PHONE NUMBER].

Regards,

[YOUR SIGNATURE]

[YOUR NAME]