## **Subject: Regret for Overdue Payment**

Dear [Recipient's Name],

I hope this message finds you well. I am writing to express my sincere regret for the delay in the payment that was due on [Due Date].

Unfortunately, [brief explanation of the reason for the delay, e.g., unforeseen circumstances, financial difficulties]. I understand that timely payment is crucial for maintaining our business relationship, and I sincerely apologize for any inconvenience this may have caused.

We are committed to rectifying this situation as soon as possible. I expect to process the payment of [Amount] by [New Payment Date].

Thank you for your understanding and patience in this matter. Please feel free to reach out if you wish to discuss this further.

Warm regards,

[Your Name] [Your Position] [Your Company] [Your Contact Information]