Instruction: This is a model letter. Adapt to fit your facts and circumstances.

Date

Name Address Line 1 Address Line 2 City, State Zip Code

**Re:** Name

Dear Name:

Enclosed please find a draft of a letter which we propose sending to Name. Please review the letter carefully and call me with any questions or comments you might have.

Again, I sincerely apologize for the delay in getting this letter to you.

Sincerely,

Name

BY:

Name

/ Enclosure