Mr. Bruce Ripley

Sales Manager

Excellent Laboratory Supplies, Inc.

October 8, 2010

Mr. Oscar Hawthorne

President

Best Learning School

Dear Mr. Hawthorne,

I write to you in behalf of Excellent Laboratory Supplies, Inc. to apologize for the delay in the delivery of the laboratory equipment you purchased from our company last week.  As per the sales agreement, the equipment should have been delivered yesterday.  However, our quality control officer has informed us that we have had problems with the last batch of the equipment we produced.  Due to this, we were not able to complete the 1,000 units of equipment you have ordered.

Please accept the initial delivery of 500 units which will be delivered to you tomorrow.  The rest of the 500 units will be delivered to you within the week.  We assure you that this is an isolated incident and will not happen again.  We hope this will not break the good business relationship we have built.

Thank you.

Sincerely,

Bruce Ripley