Company Name or Letterhead  
Address  
City, State Zip

Date

Addressee  
Address  
City, State Zip

Dear Mrs. Johnson:

We appreciate the letter concerning your February account. The confusion is due to the recent changes in our rates and billing policy.

Our new policy became effective last January; however, due to an error on our part, you did not receive notice of these changes. We apologize for this error and are enclosing a pamphlet explaining the new policy. These changes affect delivery services to rural areas, for packages under one pound, and monthly rates for daily pick-ups.

Since we failed to let you know about these changes, we will adjust your bill to reflect our original policy. The new rates will become effective for your company beginning next month.

Sincerely,