

5/17/2004

Dear Supplier,

Due to unavoidable circumstances, we are having a cash flow problem this month and will not be able to pay your company's statement in full. Please accept the enclosed check as partial payment on our account. In the interest of good business relationships we agree to pay reasonable late charges if you wish to apply them to the unpaid balance. This is a temporary problem and we will bring our account current within the next billing cycle. Thank you for your understanding and patience.

Sincerely,