Mr. Joe  
Head of Department  
HR.  
ABC.

Mr. James  
Manager Sales  
ABC.

Dated: 25th December, 20XX

Subject: Apology for late submission of receipt

Respected Mr. Joe,

It is with due respect stated that my mother’s treatment is going on in ASD hospital for the past few months. I have been receiving immense help from the office in this regard by reimbursing me the money through the invoices I submit every month. This month, my mother’s health deteriorated due to which I was unable to submit the receipts well in time. I am 15 days late in submitting the invoices. I feel sorry for being this late and hereby apologize to you for not being able to submit the receipt in time.

Please accept my apology in this regard as it is very important for me to get my invoices reimbursed so that I may continue my mother’s treatment in the hospital.

Regards

Mr. James  
Manager sales  
ABC.