

Business letter

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**ASSIGN
BUSTER**

Oracle Corporation 500 Oracle Parkway, Redwood Shores CA. 94065.

October 8, Ruth Wells Accounts Receivable Manager Lyncourt Electronics 68
Lake Itasca Blvd.,

Lyncourt, Minnesota 55341

Dear Ms. Wells,

We sincerely apologize for the delays in payment that we have recently caused. Currently, Sun Microsystems is in the process of a major revamp with Oracle's acquisition of the company. In this goal, we are in the middle of integrating both companies through a better new system. This has regrettably been the main reason for our delay in payment. We at Oracle are intent on improving Sun's system and consequently in reviving the company but while we are on the process of overhauling the system, I am afraid that we have to defer from settling Sun's past accounts. But rest assured that we are not in any way circumventing payment of our obligations.

We would also like to inform you that Art Lucas, Sun's Accounts Payable Manager, is no longer connected with the company. The demands which you have previously extended to him have not been made aware to us until recently. We hope that you do not take his inactions as a reflection of our desire to continue working with your company.

Our Information Systems Department has been pushing the limits to ensure that the problem is resolved as soon as possible. However, we would not want to mislead you by giving you a definite date when payment will be made as this is solely dependent on when the system will run successfully. To reiterate, we assure you that imbursement will be made and that the company is in sound financial status. We apologize for this inconvenience and we thank you for your patience.

Sincerely yours,

Paul Nickles

Controller