Susan Niewie  
238-GH Town of Roses, Brooklyn  
New York, USA

20th April 20XX

Emma Goldsmith  
The Senior Finance Manager  
SHOP Steels and Aluminum Manufacturers  
23849 99-B Asana Heights, New York City  
NY, USA

Re. Request for Salary Arrears

Dear Ma'am,

I am an Assistant HR Manager in this firm, and I have been working here since 20XX which means the company bears [X] years of my services. According to the Service Policy of the company, three months back, the Committee of Finance Affairs decided to give salary increments in this session. The decision was made in mid-February 20XX and to be implemented from 21st February 20XX.

The problem is that I am getting the same salary and received no increment as decided which is recounted as my salary arrears. Similarly, my salary remained the same even when I was upgraded to a higher scale of designation. Six months have been passed and I got no salary up-gradation which is also accumulated as salary arrears.

I am sorry to inform you that I have asked and wrote several emails to the Assistant Finance Manager of the company but in vain. Ma'am, I request you to direct the accounts department to pay my salary arrears on both ends i.e. increment in the salaries as a whole and my specific salary up-gradation with promotion. I shall be grateful to you if you give a kind view of my request and instruct the accounts office to pay the salary arrears immediately.

Thank you

 Sincerely

(Signature)