[DATE]

Contact Name

Address

Address2

Country

City/Province

Postal Code

**RE: APOLOGY THAT YOU ARE DISPLEASED WITH THE SUBSTITUTE ITEM.**

Dear [CLIENT NAME],

We were very concerned to receive your recent letter expressing your displeasure regarding a substitute item on your purchase order [ORDER NUMBER]. As you stated, you ordered [PRODUCT], but instead received [PRODUCT].

We did not have the item that you ordered in stock at the time, so we sent a more expensive item. We wanted to avoid any inconvenience on your part. This model has several important features that you might enjoy: [LIST BELOW]

* Benefit
* Benefit
* Benefit

Should you continue to be dissatisfied with this product, please contact us, and we will do our utmost best to find another solution to this situation.

Sincerely,

[NAME]

[TITLE]

[CONTACT DETAILS]

[COMPANY EMAIL]