

Date: [Insert Date]

**To:**

[Customer Name]  
[Customer Address]  
[City, State, ZIP Code]

Dear [Customer Name],

We sincerely apologize for the inconvenience you have experienced due to the delay in the delivery of your recent order (Order # [Order Number]) and for receiving goods that were unfortunately damaged upon arrival.

Your satisfaction is extremely important to us, and we are disappointed that we did not meet your expectations on this occasion. The delay was caused by [briefly explain reason, if appropriate, e.g., unforeseen supply chain disruptions], and we are actively taking steps to ensure this does not happen in the future.

Regarding the damaged items, we completely understand how frustrating this must be. As a gesture of our commitment to quality and service, we would like to offer you the following options:

- A replacement of the damaged goods at no additional cost.
- A full refund for the damaged items.
- A [percentage] discount on your next purchase as a token of our apology.

Please let us know which of these options you would prefer, and we will process your choice promptly. Kindly reply to this letter or contact us directly at [Company Phone Number] or [Customer Service Email].

Once again, we deeply regret any inconvenience we have caused and thank you for giving us the opportunity to make things right. We greatly value your business and hope to serve you better in the future.

Sincerely,  
[Your Name]  
[Your Title/Position]  
[Company Name]  
[Company Contact Information]