

[Your Company Letterhead]  
[Company Name]  
[Company Address]  
[City, State, ZIP Code]  
[Phone Number]  
[Email Address]  
[Date]

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

Dear [Customer Name],

Thank you for bringing to our attention the recent issue with your order, #[Order Number], received on [Delivery Date]. We sincerely apologize for the inconvenience caused by the damaged goods and understand the disappointment this may have caused.

Upon review of your claim and the accompanying photos, we agree that the products did not arrive in the condition you rightfully expect from us. We appreciate your feedback and value your continued trust in our company.

As a gesture of our commitment to customer satisfaction, we are providing you with a partial refund of [Refund Amount], which will be credited to your original method of payment within [X] business days. If you have not received the refund after this time, please let us know and we will investigate promptly.

If you wish to return the damaged goods or require replacements, please contact our customer service at [Customer Service Email/Phone] for further assistance. We are committed to resolving this matter to your satisfaction.

Once again, we apologize for any inconvenience this has caused and thank you for your understanding. We appreciate your business and look forward to serving you better in the future.

Sincerely,  
[Your Name]  
[Your Position]  
[Company Name]