

[Your Company Letterhead]

[Date]

[Customer Name]

[Customer Address]

Dear [Customer Name],

Subject: Formal Apology for Delay in Refund Process

We sincerely apologize for the inconvenience you have experienced regarding the delay in processing your refund for [brief description of product/service]. We understand how important it is for our customers to receive prompt refunds, and we deeply regret any frustration or disappointment this may have caused.

The delay was due to [briefly explain reason, e.g., an unexpected technical issue, internal processing delays, or any specific reason relevant to the situation]. Please be assured that we are treating your refund request with the utmost urgency, and our team is actively working to ensure the process is completed as soon as possible.

At [Company Name], customer satisfaction is our highest priority. We are taking concrete steps to improve our refund process and prevent similar delays from occurring in the future. Your patience and understanding during this time are greatly appreciated.

We value your trust and loyalty, and we are committed to making things right. If you have any further questions or require additional information, please do not hesitate to contact us at [Customer Service Phone Number] or [Customer Service Email].

Thank you for bringing this matter to our attention and for giving us the opportunity to resolve it. We hope to restore your confidence in our services and look forward to serving you better in the future.

Sincerely,

[Your Name]

[Your Position]

[Company Name]

[Contact Information]