

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

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

Dear [Customer Name],

Subject: Replacement Offer for Missing Delivery “ Order #[Order Number]

Thank you for bringing to our attention the issue with your recent order. Please accept our sincerest apologies for any inconvenience caused by the non-receipt of the item(s) you purchased from us.

According to our records and your correspondence, the following item(s) were not received as expected:

- [List missing item(s) with description, item number, and quantity]

We understand how important it is for our customers to receive their orders on time and in good condition. To promptly resolve this matter, we have initiated the process to send you a replacement for the missing item(s) at no additional cost. The new shipment should arrive within [number of days] business days. You will receive a separate notification once your replacement has been dispatched, along with tracking information.

We greatly value your business and aim to ensure your complete satisfaction. If you have any further questions or require additional assistance, please do not hesitate to contact us at [Customer Service Phone Number] or [Customer Service Email Address].

Once again, we apologize for the inconvenience this has caused and thank you for your continued trust in our company. We look forward to serving you better in the future.

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