

[Your Company Letterhead]

[Date]

[Customer Name]

[Customer Address]

[City, State, ZIP Code]

Dear [Customer Name],

We sincerely apologize for the inconvenience you experienced due to the delay in receiving your recent order, [Order Number]. After thoroughly investigating your case, we have determined that a shipping error occurred, which led to your package being misplaced during transit.

We deeply regret any frustration or disappointment this situation may have caused. At [Your Company Name], we are committed to delivering the highest level of service, and it is always our priority to ensure your satisfaction.

To resolve this matter promptly, we have arranged to ship a replacement package to your address at no additional cost. You can expect to receive your new package within [estimated timeframe]. If you prefer, we are also happy to provide a full refund for your order.

Additionally, as a token of our appreciation for your patience and understanding, we are including a [discount code/credit/gift] for your next purchase.

Please let us know if you would prefer a refund instead of a replacement, or if there is anything else we can do to address your concerns. You are welcome to contact our customer service team at [Customer Service Email/Phone Number] for further assistance.

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

Sincerely,

[Your Name]

[Your Position]

[Your Company Name]

[Contact Information]