[Your Name] [Your Address] [City, State, Zip Code] [Email Address] [Phone Number] [Date] [Buyer's Name] [Buyer's Address] [City, State, Zip Code] Dear [Buyer's Name], I hope this message finds you well. I am writing to sincerely apologize for the inconvenience you experienced regarding your recent order ([Order Number]) on eBay. Unfortunately, [briefly explain the issue, e.g., the item was damaged during shipping, sent the wrong item, etc.]. I understand how disappointing this can be, and I appreciate your patience and understanding. To resolve this matter, I would like to [offer a solution, such as a full refund, replacement item, etc.]. Please let me know if this works for you, or if there is another way I can assist you. Again, I truly apologize for any trouble this has caused. Your satisfaction is very important to me, and I am committed to making this right. Thank you for your understanding. Best regards, [Your Name] [Your eBay Store Name] [Your Contact Information]