[Your Company Letterhead]
[Date]
[Customer's Name]
[Customer's Address]
[City, State, Zip Code]
Dear [Customer's Name],

Thank you for reaching out to us regarding your recent experience with our product/service. We appreciate your feedback and apologize for any inconvenience you may have faced.

After reviewing your complaint, we understand [briefly summarize the issue]. We take this matter seriously and are committed to ensuring our customers are satisfied.

To resolve this issue, we would like to offer [describe the resolution, e.g., replacement, refund, etc.]. Please let us know if this is acceptable, and we will proceed accordingly.

Thank you for your patience and understanding. We value your business and hope to serve you better in the future.

Sincerely,
[Your Name]
[Your Title]
[Your Company]
[Contact Information]