

[Insert company or personal letterhead, or type your name and address]

January 27, 1997

[Mr/Ms] [First Name] X. [Last Name]

[Position]

[Company]

[Department]

[Division]

[Address 1]

[Address 2]

[City], [St/Prov], [Country] [ZIP/POSTAL]

[Salutation]

Please accept our apology. All of us at [your own company] would like to express our regrets for the difficulty we have caused you. I assure you that we will correct the situation immediately.

If you have any further questions or comment, please call me at [your phone number]. Thank you for your understanding and patience with us.

Sincerely,

[Your Name]

[Your Position]

[Notations for Enclosures, cc:, etc.]