[Company Letterhead]

[Date]

**[Recipient Name]**

[Recipient Title]

[Recipient Company]

[Recipient Address]

[Recipient City, State ZIP Code]

**Subject: Apology for [problem]**

**Dear [Recipient Name],**

I'm writing to convey my heartfelt regret for the [issue] that occurred on [incident date]. We appreciate that this has caused you tremendous difficulty and disappointment, and we accept full responsibility.

We take this topic extremely seriously and are working hard to fix it as quickly as possible. We have already taken action to determine the source of the problem and prevent it from recurring in the future.

To set things right, we'd like to provide [solution]. We hope that this meets your needs and helps reduce your disappointment due to the [issue].

Please accept our sincere apologies for any difficulty or disappointment this has caused. We appreciate your business, and your pleasure is essential to us. We guarantee that we will do all possible to avoid similar problems in the future.

Thank you for your ongoing support, and please contact us if you have any other questions or issues.

Sincerely,

[Your Name]

[Your Title]

[Company Name]