

[Your Name]  
[Street Address]  
[City, ST ZIP Code]  
March 6, 2014

[Recipient Name]  
[Title]  
[Company Name]  
[Street Address]  
[City, ST ZIP Code]

Dear [Recipient Name]:

We're sorry the model 182CZ hand drill that you ordered (invoice #26675) did not arrive safely, and we're happy to refund your \$62.95 (enclosed check #8669). Unfortunately, we have no more model 182CZ drills in stock, since we discontinued the line this spring.

Here is a copy of our new summer catalog, which features a complete line of tools for the home woodworker. Model 184CZ (p. 22) is closest in price and speed to the 182CZ. We hope you will consider ordering the 184CZ, which has two more drill bits than the older model.

We apologize for any inconvenience and hope that we will have another opportunity to ship you one of our fine products.

Sincerely,

[Your Name]  
[Title]

Enclosure