

[Your Name]
[Street Address]
[City, ST ZIP Code]
March 7, 2014

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

Dear [Recipient Name]:

Thank you for your recent letter expressing your displeasure regarding a substitute item on your purchase order #ABC-1. You ordered desk chair #1234 (a popular basic chair), but instead received chair #5678 (the executive model).

Because the item you ordered was not in stock at the time, we sent a more expensive office chair because we wanted to prevent any inconvenience on your part. This model has several important features that you might enjoy:

- Adjustable back
- Leather upholstery
- Larger wheels and wheel base
- Adjustable arm rests

If you continue to be dissatisfied with this chair, please give me a call and I will do my best to help you find another solution to this situation.

Sincerely,

[Your Name]
[Title]

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