Company Name or Letterhead  
Address  
City, State Zip

Date

Addressee  
Address  
City, State Zip

Dear Mr. Brock:

Thank you for sending us the list of discounted books offered by our competitor, TNT Book

Distributors. As we have promised our customers, we will not be undersold; therefore, a refund check for $54. 87 from your last purchase is enclosed.

Thank you for allowing us to continue to give our customers quality books at discount prices.

Sincerely,