Company Name or Letterhead  
Address  
City, State Zip

Date

Addressee  
Address  
City, State Zip

Dear Ms. Murphy:

Thank you for your recent purchase of Deluxe office chairs. We regret you had to return two of the chairs.

There is a defect in the adjustment rods of the model you purchased. As a result, all chairs with this feature are being recalled.

Two new chairs are being shipped to you, and a twenty-five dollar store certificate towards your next purchase is also on its way to you. We appreciate your letting us know about the problem.

Sincerely,