Name and address	
Date	
Reference	
Dear	
I am writing with reference to (situation or complaint) of (date).	
First of all, I apologise for the inconvenience/distress/problems created by our error/failure.	
We take great care to ensure that important matters such as this are properly managed/processed/implemented, although due to (give reason – but be careful as to how much detail you provide - generally you need only give a broad outline of the reason), so on this occasion an acceptable standard has clearly not been met/we have clearly not succeeded in meeting your expectations.	
In light of this, we have decided to/that (solution or offer). We hope this will be acceptable to you.	

I will call you soon to check that this meets with your approval/Please contact me should you

have any further cause for concern.

Yours sincerely.