

**ABC CONTRACTORS**

123 Any Street  
Anytown, US 00000  
555-555-5555

Date

Name

Address

City, State Zip

Dear ,

It turns out that you are right.

Although I thought that our charges were justified, your letter as well as a discussion with the service crew that visited you has convinced me that you are partially correct. The (item in question) must have been defective and that is probably why it has given you so much difficulty.

Therefore, I have told the bookkeeping department to cancel all of last (time period's) service charges.

Now I understand that all the equipment is working smoothly. Please let me assure you that we will continue to stand by our product for full days.

Sincerely,

Name

Title