To,

Mr. Green  
Complaint reference number: [X]  
Email address: [email]  
Contact number: [X]

From, Mr. James,  
Manager,  
Mishit,  
Emporium Mall.

Respected Sir,

This letter is with reference to your complaint number [X] regarding the shirts you had purchased online from us on 17th October 20XX. We are extremely sorry that the articles you had requested were changed when you had got them delivered at your end. We understand how much this had been upsetting for you. You had waited for a period of 4 to 5 days for delivery and the day of delivery the wrong articles were handed over to you by us.

We sincerely apologize to you for not delivering you the right shirts. We have already decided on the next delivery at your place and this time you will not have to pay for the delivery charges taken by us. The requested shirts have been packed for shipment at your place and you will soon get an email from our team that tomorrow the shirts will be delivered to you.

We are very sorry for the inconvenience caused to you by us. We hope that you will keep purchasing from us.

Yours Sincerely,

Mr. James,  
Manager,  
Nishat  
Emporium Mall