Dear **{Customer Name}**

Please accept our sincere apologies for the inconvenience you may have experienced in respect to [the issue].

At **{Company Name}**, we take pride in ensuring our customer’s satisfaction. Unfortunately, we did not meet your—or our own—expectations. Upon thorough review of the situation, we narrowed the cause to **{key staff changes, recent internal system update, office relocation, etc…}**.

As a testament to our strive for perfection, we have taken steps to ensure that this will never happen again by **{creating companywide training sessions, installing new back-up systems, creating an internal auditing team, etc…}**.

**{If additional action is necessary:}**
Because of this serious oversight, we are going to provide you with **{3 months worth of service, a free upgrade, etc…}**.

We deeply value your relationship with **{Company Name}** and are committed to providing you with the highest level of service simply because our customers deserve the very best. If you have any further questions or comments regarding this matter, please feel free to discuss it with us at **{email, phone#, website, etc…}**.

Yours in service,
**{Company Representative}**