**[Company Letterhead]**

**[Date]**

**To Whom it May Concern,**

We would like to offer our heartfelt regret for the event on **[incident date and time].** We appreciate that this has caused **[people or parties concerned]** tremendous trouble and disappointment. We accept full responsibility for our activities and their influence on you.

We failed to **[details of what transpired]** on **[date].** We acknowledge that we should have handled the matter better and that our actions were detrimental. We should have spent more time understanding your point of view and communicating with you more courteously and thoughtfully. We regret not having done so.

We wish to make atonement for our acts in the future. We've made efforts to figure out what caused the problem and prevent it from happening again. We are proposing **[solution to the issue]** to put things right. We hope that this meets your needs and helps ease your disappointment due to the occurrence.

Please accept our sincere apologies for any difficulty or disappointment this has caused. We appreciate your support, and your pleasure is significant to us. We guarantee that we will do all possible to avoid similar problems in the future.

We hope you find it in your heart to forgive us and that you will continue to support and patronize us.

**Sincerely,**

**[Your name/Company name]**