	Dear
Paragraph 1	
Paragraph 2	
Paragraph 3	
Paragraph 4	
Paragraph 5	
	Yours

GREETINGS	Dear Mr/Mrs/Ms Smith(,) Dear Sir/Madam(,) To Whom This May Concern Dear Customer Service Manager Dear Microsof Support
INTRODUCTORY/OPENING reason for writing	I am writing in connection with to complain about to draw your attention to I have to say that I was not at all satisfied with I am sorry to say that I was extremely disappointed with I am writing to complain about • I am writing to express my concern about the fact that • I must complain in writing about • I feel I must complain to you about • I wish to complain in the strongest terms about
MAIN PART state exactly what happened	Although you advertise 'top quality', I felt that the product I received was well below the standard I expected. The goods were faulty/damaged/in poor condition. There seems to be an error in the invoice/ a misunderstanding

REQUEST FOR ACTION	I would like you to investigate this matter, and let me know your decision. I would like a full/partial refund as soon as possible. Could you please arrange for me to receive a new (radio/CD, etc) or refund my money in full? We must insist on an immediate replacement/full refund. Unless I receive the goods by the end of this week, I will have no choice but to cancel my order.
CONCLUSION/CLOSING	I hope that this matter can be resolved I hope that you will deal with this matter promptly as it is causing me considerable inconvenience. I feel/believe that I am entitled to a replacement/refund I demand a full refund/an immediate replacement/etc or I shall be forced to take legal action/ the matter further. I hope that I will not be forced to take further action.
ENDINGS/Signing off	Yours faithfully(,) (when the letter starts Dear Sir/Madam) Yours sincerely(,) (when the letter starts Dear Mr/Ms Jones) Sincerely, Best regards, Kind regards, Best wishes

Checklist.

When you have written your letter, check:

It is a formal letter.

It includes all the information necessary.

You have asked all the questions you need to.

The questions are correctly formulated indirect questions.

The letter is divided into paragraphs.

You have checked the letter carefully for mistakes.

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I feel I must complain to you about
I wish to complain in the strongest terms about

The goods were faulty/damaged/in poor condition.
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There seems to be an error in the invoice/ a misunderstanding
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Unless I receive the goods by the end of this week, I will have no choice but to cancel my order.
I hope that this matter can be resolved
I hope that you will deal with this matter promptly as it is causing me considerable inconvenience.
I demand a full refund/an immediate replacement/etc or I shall be forced to take legal action/ the matter further.
Yours faithfully(,) (when the letter starts Dear Sir/Madam)
Yours sincerely(,) (when the letter starts Dear Mr/Ms Jones)
Dear Mr/Mrs/Ms Smith(,)
Dear Product Manager