[DATE]

Contact Name

Address

Address2

City, State/Province

Zip/Postal Code

**RE: NOTICE OF DELIVERY OF SUBSTITUTED GOODS**

Dear [CONTACT NAME],

We have received your purchase order [NUMBER] of [DATE] but, unfortunately, we are unable to deliver the specific goods you ordered at present because of [REASON].

However, in order to assist you, we are shipping alternative goods to you which only differ from the specific goods you ordered in [EXPLAIN DIFFERENCES].

The purchase price of the alternative goods is [AMOUNT].

If the substituted goods are unacceptable to you, please return them at our expense by the same carrier that delivered them.

We do not expect to have the specific goods you ordered in stock until some time after [DATE].

Kind Regards,

[YOUR NAME]

[YOUR TITLE]

[YOUR PHONE NUMBER]

[YOUREMAIL@YOURCOMPANY.COM]