[DATE]

Contact Name

Address

Address2

City, State/Province

Zip/Postal Code

**RE: REFUSAL TO ACCEPT LATE RETURN OF MERCHANDISE**

Dear [CONTACT NAME],

Over the years we have formulated various company policies. These terms and conditions have never been indiscriminately implemented, but rather selected in order to be able to assist our customers by providing our product at the lowest possible price whilst still remaining in business.

One of these policies is that our customers have [NUMBER] days in which to return any merchandise for a full refund. We feel this allows plenty of time to inspect our product and be assured of its quality.

I am grateful for the business you have seen fit to give our company and am delighted to have you as one of our customers. I cannot, however, authorise the return of our merchandise as you have requested because you took delivery over [TIME] ago.

I am sorry that I cannot accommodate you in this matter and I hope you will understand why we must take this position.

Kind Regards,

[YOUR NAME]

[YOUR TITLE]

[YOUR PHONE NUMBER]

[YOUREMAIL@YOURCOMPANY.COM]