Date: [Insert Date]

Dear [Recipient's Name],

I hope this message finds you well. I wanted to take a moment to express my heartfelt gratitude for the gift you gave me. It was incredibly generous of you, and I truly appreciate the thoughtfulness behind it.

However, I must admit that the gift was not something I expected, and I feel remorseful for not being able to fully appreciate it as I believe you intended. Please understand that my feelings are by no means a reflection of your kindness; rather, it is simply that I do not feel it aligns with my preferences.

I value our relationship and would much prefer to communicate openly about such matters. I hope you can forgive me for my lack of enthusiasm regarding this gift.

Thank you once again for your generosity and understanding. I look forward to continuing to share good times together.

Warm regards,

[Your Name]