Dear [Manager's Name],

I hope this message finds you well. I am writing to formally escalate a customer issue that remains unresolved despite our ongoing efforts to address it.

Customer Name: [Customer's Name]

Issue Description: [Brief description of the issue]

Previous Communication: [Summary of steps taken to resolve the issue]

Despite our attempts to provide a solution, [Customer's Name] has expressed continued dissatisfaction. As a dedicated member of the team, I believe it is in the best interest of our customer and our company to escalate this matter for further review and assistance.

Please let me know a convenient time for us to discuss this further or if any additional information is required from my side. I appreciate your attention to this matter and look forward to finding a resolution.

Thank you for your support.

Sincerely,
[Your Name]
[Your Job Title]
[Your Contact Information]