

Dear [Name],

Thank you so much for the thoughtful gift of [describe the gift]. I truly appreciate your kindness and generosity.

However, I wanted to let you know that I had received a similar item from another friend. I hope you understand that I would like to return your gift, as I believe it would be better appreciated by someone else.

I have taken great care of the item, and it's in perfect condition. If you'd like, I would be happy to exchange it for something else that you prefer or simply return it to you.

Thank you again for your understanding. I look forward to our next get-together!

Sincerely,

[Your Name]