[Your Name]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Phone Number]
[Date]

[Recipient Name]
[Company Name]
[Company Address]
[City, State, Zip Code]

Dear [Recipient Name],

I am writing to formally complain about the substandard merchandise I received from [Company Name] on [purchase date]. The item, [describe the item, including product number and details], does not meet the quality standards promised at the time of purchase.

Upon receiving the item, I noticed that [describe the issues with the merchandise, e.g., it was damaged, defective, not functioning as expected]. I have attached photographs to illustrate the condition of the item.

As a valued customer, I expected better quality and service from your company. I kindly request a full refund for the purchase or a replacement of the item. Please let me know how you would like to proceed.

Thank you for addressing this matter promptly. I look forward to your swift response.

Sincerely,

[Your Name]