Ms. Robert King

General Manager

De Castro Hardware

Dear Mr. King:

I would like to notify you that we are officially cancelling our order of 10 sacks of cement. We have talked about it over the phone, and I would like to make it formal. Our order has been delayed for a week, and we are not pleased on your customer service.

We understand that you had some problems with your own supplies, but please understand that we have a deadline to beat in renovating a part of our office. We cannot afford to further delay the construction of such as our expansion is actually long overdue.

We really hope you can solve your business problems immediately so the other clients do have to suffer from your service.

We sincerely thank you for the effort, and we hope that you succeed in your future endeavors.

Sincerely yours,

Jeff Walker

Operations Manager

Best Foods Corporation