Dear [Recipient's Name],

I hope this message finds you well. I am writing to sincerely apologize for my delayed response to your email dated [Date of Original Email]. I regret any inconvenience this may have caused you.

Due to [brief explanation of reason for the delay, e.g., unforeseen circumstances, workload], I was unable to respond as quickly as I would have liked. Please know that I value your time and the importance of your communication.

Thank you for your patience and understanding. I am now reviewing your email and will ensure that I address your concerns promptly. Please feel free to reach out if you need any immediate assistance.

Once again, I apologize for the delay. Thank you for your understanding.

Best regards,

[Your Name][Your Position][Your Company][Your Contact Information]