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

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

Dear [Recipient Name],

I hope this message finds you well. I am writing to express my sincere regret regarding the delay in handling your recent claim submitted on [Claim Submission Date]. We acknowledge that our delay may have caused you inconvenience, and for that, we sincerely apologize.

Please be assured that we are currently addressing the matter and are taking the necessary steps to ensure that your claim is processed as swiftly as possible. We value your patience and understanding during this time.

If you have any further questions or require assistance, please do not hesitate to reach out to me directly at [Your Phone Number] or [Your Email Address].

Thank you for your understanding.

Sincerely, [Your Name] [Your Position] [Your Company]