Dear [Recipient's Name],

I hope this message finds you well. I wanted to take a moment to express my sincerest apologies for the gift I presented to you on [occasion]. It has come to my attention that the gift did not align with your preferences, and I am truly sorry for any disappointment this may have caused.

It was my intention to choose something special for you, and I regret that my selection fell short. Please know that I value our relationship and would never want to make you feel unappreciated.

To make it up to you, I would love to offer you [mention an alternative, such as a gift card or a replacement gift]. I hope this gesture can convey my heartfelt apologies and reaffirm how much you mean to me.

Thank you for your understanding, and I look forward to making this right. Please let me know what you'd prefer.

Warm regards,

[Your Name]