

Dear [Recipient's Name],

I hope this message finds you well. I am writing to you to express my sincere remorse for not adequately showing my gratitude for [specific act or gift]. Looking back, I realize how important your gesture was to me, and I regret that I did not take the time to convey my appreciation at that moment.

Your kindness and thoughtfulness never went unnoticed, and it deeply saddens me that I failed to express how much it meant to me. I value our relationship and truly appreciate everything you have done for me. Please accept my heartfelt apologies for this oversight.

Moving forward, I promise to be more mindful and express my thanks in the way you deserve. Thank you for your understanding and for your incredible generosity.

With warmest regards,

[Your Name]