Dear [Recipient's Name],

I hope this message finds you well. I am writing to acknowledge the delay in my response to your previous correspondence regarding [specific subject].

Thank you for your patience during this time. I appreciate your understanding as I work to provide a comprehensive reply.

Please rest assured that I am actively addressing your concerns and will get back to you with the requested information by [specific date].

Thank you once again for your understanding.

Sincerely,

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