Dear [Recipient's Name],

I hope this message finds you well. I want to sincerely apologize for my delayed response to your previous message regarding [specific subject or situation]. Due to [brief reason for the delay], I was unable to reply in a timely manner.

Your thoughts and concerns are important to me, and I appreciate your patience during this time. I would like to address any questions or issues you may have, and I am eager to continue our conversation.

Thank you for your understanding. I look forward to hearing from you soon.

Best regards,
[Your Name]
[Your Position]
[Your Company]
[Your Contact Information]