Dear [Friend's Name],

I hope this letter finds you well. I am writing to express my sincerest apologies for missing out on your birthday festivities this year. It was a special day for you, and I deeply regret not being there to celebrate with you.

Unfortunately, [brief explanation of your reason, e.g., I had unexpected work commitments or a personal matter that required my attention]. I feel terrible for not being present during such an important occasion, and I truly missed the joy of celebrating you.

Your birthday is a time to honor you and the wonderful person you are, and I can only imagine how much fun it was to be surrounded by your loved ones. I understand that my absence may have disappointed you, and for that, I am truly sorry.

To make it up to you, I would love to take you out for lunch or dinner soon. It would mean a lot to me to celebrate you, even if it's a little late. Please let me know when you would be free, as I genuinely want to make it right.

Once again, I apologize for missing your special day. Thank you for your understanding, and I hope we can meet soon.

Warm regards, [Your Name]