Dear [Friend's Name],

I hope this letter finds you well. I am writing to express my sincere apologies for forgetting your birthday. It was completely unintentional, and I feel terrible for not being there to celebrate such an important day in your life.

You mean so much to me, and I regret any hurt my oversight may have caused. I value our friendship deeply and would love to make it up to you. Please let me know if we can meet soon to celebrate together.

Again, I am truly sorry for my forgetfulness. Thank you for your understanding, and I look forward to hearing from you.

Warm regards,

[Your Name]