Dear [Recipient's Name],

I hope this message finds you well. I am writing to sincerely apologize for my delayed response to your previous message. I understand that timely communication is essential, and I regret any inconvenience my lateness may have caused you.

Due to [brief explanation of reason, e.g., unforeseen circumstances, high workload, etc.], I was unable to reply as promptly as I would have liked. Please know that your message is important to me, and I appreciate your patience and understanding.

I am now ready to address your concerns and any questions you may have. Thank you for your understanding, and I look forward to our continued communication.

Warm regards,
[Your Name]
[Your Position]
[Your Contact Information]