Dear [Friend's Name],

I hope this message finds you well. I wanted to take a moment to express my sincerest regrets for not being able to attend your [specific occasion, e.g., birthday party, wedding, etc.] on [date]. It truly breaks my heart that I couldn't be there to celebrate such a special milestone in your life.

Please know that my thoughts were with you on that day, and I was celebrating in spirit. I have heard from others that it was a wonderful occasion, and I'm so happy for you.

I look forward to hearing all about it, and I hope we can get together soon to catch up. Until then, please accept my heartfelt apologies and warmest wishes.

With all my love,

[Your Name]