Dear [Friend's Name],

I hope this letter finds you well. I am writing to sincerely apologize 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 the last thing I would want is to make you feel unimportant or overlooked. I value our friendship deeply, and I regret not being there to share in the joy of your special day.

Please let me make it up to you. I would love to take you out for dinner or do something fun together, on me, to celebrate you properly. Your birthday deserves to be celebrated the way you deserve to be celebrated.

Again, I am truly sorry for my oversight, and I hope you can forgive me. Looking forward to making more wonderful memories with you.

With all my love,

[Your Name]