

Dear [Recipient's Name],

I hope this message finds you well. I am writing to sincerely apologize for the delay in issuing the invoice for [specify the service/product] provided on [date of service/product delivery].

Due to [brief explanation of reason for delay], we were unable to send the invoice in a timely manner. We understand that this may have caused inconvenience, and for that, we are truly sorry.

The invoice is now attached for your review. We appreciate your understanding and patience in this matter.

If you have any questions or require further assistance, please do not hesitate to reach out.

Thank you for your understanding.

Sincerely,
[Your Name]
[Your Position]
[Your Company]
[Your Contact Information]