Subject: Apology for Being Unable to Assist with Your Project

Dear Lucky and Himanshu,

I hope you are both doing well.

I wanted to let you know that, unfortunately, I will not be able to help with your project work as I had hoped. I understand the importance of your project but I am currently very busy with my own project commitments and will not be able to give your project the attention it deserves.

I am really sorry for any inconvenience this may cause. If there is anything specific you need advice on or if there is any other way I can assist you in the future, please feel free to ask. I will be happy to help in any way I can, within my available time.

Thank you for understanding, and I wish you both the best of luck with your project and I am confident that you will do a great job.

Best regards, Jayesh Patel 9426788109