Dear [NAME],

I regret to inform you that your order has not yet been fulfilled. Believe me, I can empathise with your anguish over this situation.

We didn't plan on it taking this long, but there have been some complications beyond our control.

I checked the [carrier] tracking system and saw that your package's status was [status].

Here's where you can go to keep tabs on its development: [link]

If your shipment has not arrived by [date], please respond to this email so that we can arrange a new delivery date.

You can also reach me at [number] if that's more convenient.

I am sorry for the trouble this has caused you once more.

Thank you for understanding,

([YOUR SIGNATURE HERE])