Dear [Friend's Name],

I hope this letter finds you well. I wanted to take a moment to express my heartfelt gratitude for your presence and support during this difficult time of bereavement.

Your kindness and compassion truly made a difference. The comfort you provided during the [mention the occasion, e.g., services, memorial, etc.] helped me navigate through my grief.

Thank you for being there for me, for the calls, the messages, and for sharing your time. I am fortunate to have a friend like you by my side.

With sincere thanks,

[Your Name]