Dear [Client's Name],

I was deeply saddened to hear about the loss of your [relation, e.g., father, mother, etc.]. Please accept my heartfelt condolences during this difficult time.

Words cannot express the sorrow I feel for you and your family. [Insert a personal memory or thought about the deceased, if appropriate]. I hope you find comfort in the love and support of those around you.

If there is anything I can do to assist you during this time, please do not hesitate to reach out. My thoughts are with you.

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