Dear [Friend's Name],

I was heartbroken to hear about your loss. Please know that my thoughts are with you during this incredibly difficult time. It's hard to put into words the sadness I feel for you.

[Deceased's Name] was a wonderful person who touched the lives of many. I will always remember [share a memory or quality about the deceased].

If you need someone to talk to, or if there's anything I can do to support you, please don't hesitate to reach out. You are not alone, and I am here for you.

Take all the time you need to grieve, and know that I am just a phone call away.

With heartfelt condolences,

[Your Name]