Dear [Friend's Name],

I was heartbroken to hear about your loss. Please know that you are not alone during this difficult time. I am here for you, ready to listen and support you in any way you need.

It's okay to grieve and take the time you need to heal. Remember the beautiful moments shared with [Loved One's Name] and hold onto those precious memories. They will always be a part of your heart.

If you feel like talking, I'm just a phone call away. Alternatively, if you prefer company or need a shoulder to cry on, I can be there. You are in my thoughts and prayers.

With heartfelt condolences,

[Your Name]