Dear [Friend's Name],

I am deeply sorry to hear about your loss. My heart aches for you during this incredibly difficult time.

[Deceased's Name] was a remarkable person who touched the lives of many. I will always remember the times we shared and the joy they brought to our lives.

Please know that you are not alone in your grief. I am here for you, ready to listen, support, or simply sit in silence with you.

Take all the time you need to heal. Whenever you're ready, I would love to talk or spend time together.

Sending you all my love and strength.

With heartfelt sympathy,

[Your Name]