Dear [Friend's Name],

I was heartbroken to hear about the passing of your beloved [Loved One's Name]. Please accept my deepest condolences during this incredibly difficult time. Your loved one was truly special and will be deeply missed.

Remember that you are not alone; I am here for you. If you need someone to talk to or just a comforting presence, please don't hesitate to reach out.

Take care of yourself, and know that you are surrounded by love and support.

With heartfelt sympathy,

[Your Name]