Dear [Friend's Name],

I was heartbroken to hear about your loss. Please know that I am here for you during this difficult time. Your [relation, e.g., mother, father, etc.] was a wonderful person who touched the lives of so many. Their memory will always live on in our hearts.

If you need someone to talk to or simply a shoulder to lean on, please reach out to me. I am just a phone call away. You are not alone in this. I care deeply for you and am sending you all my love and support.

Take all the time you need to grieve, and remember that it's okay to feel however you feel.

With heartfelt sympathy,

[Your Name]