Dear [Friend's Name],

I was heartbroken to hear about your loss. I cannot begin to imagine the pain you are feeling right now. Please know that I am here for you in whatever way you need.

[Deceased's Name] was a wonderful person who touched the lives of many. I will always cherish the memories I have of them, especially [insert a special memory].

During this difficult time, please remember you are not alone. I am just a phone call away, ready to listen or to help in any way I can. Don't hesitate to reach out, whether it's to talk or simply to sit in silence together.

Sending you all my love and strength. Take all the time you need to grieve.

With deepest sympathy,

[Your Name]