Dear [Friend's Name],

I was heartbroken to hear about the loss of your [relation, e.g., mother, father, etc.]. Words seem inadequate to express the sorrow I feel for you during this difficult time.

[Relation's Name] was a remarkable person who touched the lives of so many people. I will always remember [share a fond memory or quality about the deceased].

Please know that I am here for you. If you need someone to talk to or help with anything, do not hesitate to reach out.

You and your family are in my thoughts and prayers.

With deepest sympathy,

[Your Name]