Dear [Friend's Name],

I was truly heartbroken to hear about your loss. Please accept my deepest condolences during this incredibly difficult time. It is hard to find the right words, but know that my thoughts are with you and your family.

If you need someone to talk to or support in any way, please don't hesitate to reach out. Remember to take care of yourself and lean on those who care about you.

Wishing you peace and comfort in the days ahead.

Sincerely, [Your Name]