Dear [Manager's Name],

I was deeply saddened to hear about your recent loss. Please accept my heartfelt condolences during this difficult time.

Know that you and your family are in my thoughts. If there is anything I can do to support you, whether at work or outside of it, please do not hesitate to reach out.

Take all the time you need to grieve and heal. Your well-being is what matters most to us.

With deepest sympathy,

[Your Name]

[Your Position]