Dear [Friend's Name],

I was heartbroken to hear about your loss. Please know that my thoughts and prayers are with you during this incredibly difficult time.

It's hard to find the right words to express my sorrow, but I want you to remember that you are not alone. I am here for you, and I am just a phone call away if you want to talk or need anything at all.

Your [relation to the deceased, e.g., mother, father] was a remarkable person who touched the lives of so many. Their kindness and strength will always be remembered. Take the time you need to grieve, and know that it's okay to feel however you need to feel.

If you would like to share memories or need someone to simply sit with you in silence, please don't hesitate to reach out. I am here for you through this journey.

With all my love and deepest sympathy,

[Your Name]