Dear [Friend's Name],

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

It's hard to find the right words, but I want you to know that I am here for you. If you need someone to talk to or just sit quietly with, please do not hesitate to reach out.

Remember that you are not alone; I am just a phone call away.

Sending you love and support,

[Your Name]