Dear [Friend's Name],

I was heartbroken to hear about your loss. Please know that you are in my thoughts 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 ready to support you in any way you need.

May the memories of [Name of the deceased] bring you comfort and peace. Their spirit will always be a part of you and those who knew them.

If you feel like talking, sharing a memory, or just sitting in silence, I am just a call away.

Sending you love and strength.

Sincerely,

[Your Name]