Dear [Friend's Name],

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

[Share a fond memory of the deceased or express thoughts about their character. For example: "I will always remember the warm smile and laughter of [Deceased's Name]. They brought so much joy to everyone around them."]

If there's anything you need or if you just want to talk, I am here for you. Please take care of yourself and lean on those who love you.

With my deepest sympathy,

[Your Name]