Dear [Recipient's Name],

I was deeply saddened to hear about your loss. Please know that you are in my thoughts during this difficult time.

It is never easy to say goodbye to someone we love, and I cannot imagine the sorrow you are feeling. Remember that you are not alone; I am here for you and willing to support you in any way you need.

Take all the time you need to grieve and heal. I am just a phone call away if you want to talk or if there's anything I can do to help.

Sending you warm regards and my deepest condolences.

Sincerely, [Your Name]