Dear [Friend's Name],

I hope this letter finds you in moments of peace amidst the sorrow. I want you to know that my heart aches for you during this difficult time. The loss you are experiencing is profound, and I can only imagine the depth of your grief.

Remember that you are not alone. I am here for you, ready to listen, to support, and to share in your memories of [Name of the deceased]. Together, we can find solace in the love that surrounds us and the beautiful moments we cherish.

Please don't hesitate to reach out if you need someone to talk to, or even if you just need a quiet presence by your side. I cherish our friendship and I am here to walk this path with you.

With heartfelt sympathy and love,

[Your Name]