Dear [Friend's Name],

I am deeply saddened to hear about your loss. Please know that my heart goes out to you during this difficult time. I cannot imagine the pain you are feeling right now, but I want you to know that I am here for you.

If there's anything you need, whether it's a listening ear, a shoulder to cry on, or just someone to sit with you in silence, please do not hesitate to reach out. You are not alone, and I want to support you however I can.

Take all the time you need to grieve and heal. I will be thinking of you and sending you all my love.

With deepest sympathy,

[Your Name]