Dear [Friend's Name],

I am deeply saddened to hear about the loss of your beloved [relation, e.g. mother, father, etc.]. Please accept my heartfelt condolences during this incredibly difficult time.

[Deceased's Name] was a remarkable person who touched the lives of many. I will always remember [share a fond memory or characteristic of the deceased]. Their kindness and warmth will be missed immensely.

Please know that I am here for you. If you need someone to talk to or simply sit in silence with, I am just a phone call away. You don't have to go through this alone.

Take all the time you need to grieve, and remember that it's okay to feel a range of emotions. I am sending all my love to you and your family.

With heartfelt sympathy,

[Your Name]