Dear [Friend's Name],

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

It's hard to find the right words, but I want you to remember you are not alone. I am here for you, ready to listen or support you in any way you need. Your feelings are valid, and it's okay to grieve.

Whenever you're ready, let's take a moment together to reflect and remember the good times. Until then, take all the time you need to heal. I care about you deeply.

With all my love and support,

[Your Name]