Dear [Friend's Name],

I was heartbroken to hear about your loss. Please accept my deepest condolences for the passing of your beloved [relation, e.g., mother, father].

Your [relation] was a remarkable person who touched the lives of so many. I will always remember [mention a positive memory or quality]. Please know that my thoughts and prayers are with you and your family during this difficult time.

If there is anything you need or any way I can support you, please don't hesitate to reach out.

With heartfelt sympathy,

[Your Name]