Dear [Recipient's Name],

I was heartbroken to hear about the tragic accident that has affected you and your family. Please know that my thoughts are with you during this incredibly difficult time.

In moments like these, words often fall short, but I want you to feel surrounded by love and support. It's essential to take the time to process everything and lean on those who care about you.

If there's anything you need or any way I can assist you, please do not hesitate to reach out. You are not alone in this; I am here for you.

With heartfelt sympathy,

[Your Name]