Dear [Recipient's Name],

I was heartbroken to hear about your loss. Please accept my deepest condolences for the passing of [Deceased's Name].

[Deceased's Name] was a remarkable person who touched the lives of many. I will always remember [him/her/them] for [share a personal memory or quality].

Please know that my thoughts are with you during this difficult time. If there is anything you need or if you simply wish to talk, I am here for you.

With heartfelt sympathy,

[Your Name]