Dear [Client's Name],

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

Loss is never easy, and I can only imagine the pain you are going through. Please know that my thoughts are with you and your family as you navigate through this challenging period.

If there is anything I can assist you with or if you need someone to talk to, please do not hesitate to reach out. I am here for you.

With deepest sympathy,

[Your Name] [Your Position] [Your Company] [Your Contact Information]