Dear [Recipient's Name],

I was deeply saddened to hear about the passing of [Deceased's Name]. Please accept my heartfelt condolences during this difficult time.

[Deceased's Name] was not only a valued associate but also a dear friend who touched the lives of so many with [his/her/their] kindness and generosity. I will always cherish the memories we shared and the lessons we learned together.

During this time of grief, please know that my thoughts are with you and your family. If there's anything I can do to support you, please feel free to reach out.

With deepest sympathy,

[Your Name]

[Your Position]

[Your Company]