Dear [Friend's Name],

I was heartbroken to hear about your loss. Please know that my thoughts are with you during this incredibly difficult time. There are no words that can truly comfort you right now, but I want you to know that I'm here for you.

If you need someone to talk to or just sit with in silence, I'm just a phone call away. Remember, you don't have to go through this alone; I am here to support you in any way you need.

Please take all the time you need to grieve. I'll be here, waiting to support you however I can. You are loved, and you have many people who care deeply for you.

With all my love and sympathy,

[Your Name]