Dear [Friend's Name],

I am really sorry to hear about your family's loss. I cannot imagine how hard this must be for you right now.

It's okay to feel sad and to miss them. Remember that you don't have to go through this alone. I am here for you, and I want to help however I can.

If you want to talk, I am ready to listen, or if you need a friend to sit with, I can come over. We can even play games or watch movies together to cheer you up.

Take all the time you need to heal. I am sending you big hugs and lots of love.

With all my heart,

[Your Name]