[Your Name]
[Your Position]
[Your Company]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Date]

[Recipient's Name] [Recipient's Position] [Recipient's Company] [Recipient's Address] [City, State, Zip Code]

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 partner in our business endeavors but also a remarkable individual who touched the lives of many. Their dedication and passion will always be remembered.

If there is anything we can do to support you or your family during this challenging time, please do not hesitate to reach out.

With sympathy, [Your Name]