Dear [Client's Name],

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

It is never easy to lose someone so dear, and my thoughts are with you and your family. [Optional: Brief personal memory or statement about the deceased, if appropriate].

If there is anything I can do to support you or your family, please do not hesitate to reach out.

With deepest sympathy,

[Your Name] [Your Position] [Your Company]