Dear [Friend's Name],

I was heartbroken to hear about your loss. Please accept my deepest condolences during this difficult time.

[Deceased's Name] was a remarkable person who touched the lives of many, including mine. I will always cherish the memories we shared.

If there's anything I can do to support you, whether it's lending an ear or helping with daily tasks, please don't hesitate to reach out.

Thinking of you and sending you love and strength.

Sincerely,
[Your Name]