Dear [Client's Name],

I was deeply saddened to hear about your recent loss. Please accept my heartfelt condolences during this difficult time.

Know that my thoughts are with you and your family as you navigate through this period of sorrow. If there is anything I can do to support you, please do not hesitate to reach out.

With deepest sympathy,

[Your Name] [Your Position] [Your Company] [Your Contact Information]