Dear [Recipient's Name],

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

As I think back on the wonderful moments we shared, I can't help but remember the time we [insert shared moment]. That memory brings a smile to my face, and I hope it brings you some comfort as well.

Know that you are in my thoughts, and I am here for you. If there is anything you need, please do not hesitate to reach out.

With heartfelt sympathy,

[Your Name]