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 just a valuable business partner, but also a wonderful person who touched the lives of many. Their passion and commitment to our collaboration are memories I will always cherish.

My thoughts are with you and your family as you navigate this profound loss. If there is anything I can do to support you during this time, please do not hesitate to reach out.

With deepest sympathy,

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