Dear [Recipient's Name],

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

As your business associate, I want you to know that I am here to support you in any way you need. If there's anything I can do to help alleviate your burden, please do not hesitate to reach out.

Take all the time you need to grieve and heal. Your well-being is what matters most right now.

Wishing you peace and comfort in the days ahead.

Sincerely,

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