Dear [Friend's Name],

I was heartbroken to hear about your loss. Please accept my deepest condolences for the passing of [Deceased's Name].

[He/She/They] was a remarkable person who touched the lives of many and will be greatly missed.

During this difficult time, know that you are in my thoughts, and I am here for you. If you need someone to talk to or assistance in any way, please don't hesitate to reach out.

Wishing you peace and comfort in the days ahead.

With heartfelt sympathy,

[Your Name]