Dear [Name], I was heartbroken to hear about the loss of [Deceased's Name]. I cannot imagine the depth of your sorrow and want you to know that you are in my thoughts during this difficult time. [Deceased's Name] was such a wonderful person who touched the lives of everyone they met. I have so many cherished memories of the times we spent together, and I know that those memories will always remain in my heart. Please know that I am here for you. Whether you need someone to talk to or just sit quietly with, I'm only a phone call away. With deepest sympathy and all my love, [Your Name]