[Your Name]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Date]
[Recipient's Name]
[Recipient's Address]
[City, State, Zip Code]
Dear [Recipient's Name],

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

It's never easy to cope with the pain of losing someone dear, and I want you to know that I am here for you. [You may want to include a personal memory or a quality of the deceased that you admired.]

Take all the time you need to grieve, and remember that it's okay to seek support from friends and family.

If there's anything I can do to help you, please don't hesitate to reach out.

With deepest sympathy, [Your Name]