[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 the passing of [Name of Deceased]. Please accept my heartfelt condolences during this incredibly difficult time.

[Share a fond memory or quality of the deceased that you appreciated.] I hope you find comfort in the love and support of those around you. Know that my thoughts are with you, and I am here for you if you need anything.

With deepest sympathy, [Your Name]