[Your Name]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Date]
[Friend's Name]
[Friend's Address]
[City, State, Zip Code]
Dear [Friend's Name],
I was heartbroken to hear

I was heartbroken to hear about the loss of [Name of Deceased]. Please know that you are in my thoughts during this incredibly difficult time. [Personalize with a fond memory or quality of the deceased]. If you need someone to talk to or if there's anything I can do to support you, please don't hesitate to reach out. I'm here for you. With deepest sympathy,

[Your Name]