(Date of Letter)

(Name)

(Street Address)

(City, State and Zip Code)

:

Dear

Recently, I was saddened to hear of your (loss of loved one, loss of job, other loss, etc.). Understandably, this must be a very difficult time for you, and I wanted you to know that you are in my thoughts and prayers. At times like these, it is important to know that you do have friends who place you in high regard and have genuine concern for you when unfortunate circumstances occur. If there is some way in which I can be helpful at this time, and if it is within my power to do so, please do not hesitate to give me a call.

Very truly yours,

(Signature)
(Address)
(City, State and Zip Code)
(Phone Number)

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