To,

Walter J. Covey   
1555 Park Street   
Oakland, CA 94612

August 5, 20XX

Dear Walter,

I got to know about the death of your mother. I would like to express my sorrow about this unfortunate happening. I know that mother have special importance in everyone’s life and it is very depressing to loss her. But everyone has to go one day and we have to accept this truth. My all blessings and support are with you and hope that God will help you to move forward in life.

Feel free to tell me if I there is anything that I can do for you. My warmest love and wishes are with you and may God bless you.

Thanks   
Todd M. Lowery