

[Insert company or personal letterhead, or type your name and address]

January 27, 1997

[Mr/Ms] [First Name] X. [Last Name]

[Position]

[Company]

[Department]

[Division]

[Address 1]

[Address 2]

[City], [St/Prov], [Country] [ZIP/POSTAL]

[Salutation]

I am sorry to hear of the death of [relative or friend: your mother, your husband, name of the deceased]. Please accept the condolences of everyone at [your own company name].

If we can help in any way, please get in touch with me.

Sincerely,

[Your Name]

[Your Position]

[Notations for Enclosures, cc:, etc.]