Dear [Friend's Name],

I hope this message finds you well. I wanted to take a moment to express my heartfelt gratitude for the compassionate listening and advice you offered me during our recent conversation.

Your ability to truly hear my concerns without judgment made a world of difference. I appreciate the time and effort you took to understand my situation and the supportive insights you provided. It is a rare gift to have a friend like you who is willing to lend an ear and offer guidance when it's needed most.

Thank you once again for being such a wonderful friend. I am incredibly lucky to have you in my life.

Warm regards,

[Your Name]