Dear [Friend's Name],

I hope this letter finds you well. I wanted to take some time to talk about something that's been on my mind lately. I value our friendship a lot, and I think it's important to discuss the differences we've encountered.

Firstly, I want to express how much I appreciate your perspective on things. It's clear that we have different opinions regarding [specific issue]. I believe that discussing these differences can help us understand each other better.

For instance, while I see it as [your viewpoint], I know you feel [friend's viewpoint]. It's completely okay that we don't see eye to eye, but I think it's worthwhile to share our thoughts and feelings openly.

Let's try to have a conversation about this. I'm confident that we can navigate through our differences and come out even stronger as friends. Please let me know when you're available to chat.

Take care, and I look forward to hearing from you soon.

Sincerely, [Your Name]