Dear [Friend's Name],

I hope this letter finds you in great spirits. I wanted to take a moment to express my heartfelt gratitude for your kindness and support during [mention the specific situation]. Your act of generosity truly made a difference in my life.

Thank you for being there for me when I needed it the most. Your thoughtfulness and understanding mean the world to me. I am so lucky to have you as a friend.

Looking forward to creating more beautiful memories together.

With all my appreciation,

[Your Name]