Dear [Friend's Name],

I hope this letter finds you well. I wanted to take a moment to express my heartfelt appreciation for your kindness and understanding during [specific situation or time]. Your support meant the world to me.

Your ability to listen and provide comfort made a significant difference, and I truly value our friendship. Thank you for being someone I can rely on, no matter the circumstances.

I am grateful to have you in my life and look forward to creating more wonderful memories together.

With warm regards and appreciation,

[Your Name]