

[Your Name]

[Your Address]

[City, State, Zip Code]

[Email Address]

[Phone Number]

[Date]

[Hiring Manager's Name]

[Company Name]

[Company Address]

[City, State, Zip Code]

Dear [Hiring Manager's Name],

Thank you very much for offering me the position of [Job Title] at [Company Name]. I appreciate the time and effort you and your team invested in the interview process and was truly excited about the opportunity.

However, due to unforeseen changes in my personal circumstances, I regret to inform you that I must decline the offer at this time. This was not an easy decision to make, but I believe it is the right choice for my current situation.

I have great respect for [Company Name] and the incredible work your team accomplishes, and I hope to stay in touch for future opportunities when my circumstances are more favorable.

Thank you once again for the offer and your understanding. I wish [Company Name] continued success.

Sincerely,

[Your Name]