Dear [Hiring Manager's Name],

I hope this message finds you well. I would like to express my sincere gratitude for the job offer for the [Job Title] position at [Company Name]. I appreciate the time and effort you and your team invested throughout the interview process, as well as the opportunity to learn more about your innovative initiatives.

After careful consideration, I have decided to decline the offer. This was not an easy decision, as I was genuinely impressed with the team and the exciting work being done at [Company Name]. However, I believe that my career path is leading me in a different direction at this time.

Thank you once again for the opportunity and for your understanding. I hope to cross paths in the future and wish [Company Name] continued success.

Warm regards,

[Your Name] [Your Phone Number] [Your Email Address]