

Dear [Hiring Manager's Name],

Thank you very much for considering my application for the [Job Title] position at [Company Name]. I truly appreciate the time and effort you and your team invested in reviewing my application and interviewing me.

After careful consideration, I have decided to decline the offer. This was not an easy decision, as I hold [Company Name] in high regard and was genuinely excited about the opportunity. However, after reflecting on my career goals and personal circumstances, I believe it is the best choice for me at this time.

I want to express my gratitude for the opportunity to learn more about your team. I hope to stay in touch and possibly cross paths in the future.

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

Sincerely,  
[Your Name]