Dear [Manager's Name],

I hope this message finds you well. I am writing to inform you that, unfortunately, I will not be able to attend the upcoming corporate gathering scheduled for [Date] at [Location].

Due to [brief reason if appropriate, e.g., prior commitments, personal matters, etc.], I must opt out of this event. I appreciate the efforts made by the team to organize this gathering and hope it will be a successful and enjoyable occasion for all attendees.

Thank you for your understanding. I look forward to participating in future events.

Best regards,
[Your Name]
[Your Position]
[Your Contact Information]