

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 so 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 the insights you shared about the company.

After careful consideration, I have decided to decline the offer. This was not an easy decision for me, as I hold [Company Name] in high regard and was impressed by the team's professionalism and positive work environment.

I wish you all the best in finding the right candidate for the role. Thank you once again for the opportunity, and I hope we can stay in touch.

Sincerely,  
Your Name