

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 [Job Title] position at [Company Name]. I truly appreciate the time and effort you and your team invested in the interview process and in evaluating my qualifications.

After careful consideration, I have decided to decline the offer. This was a difficult decision, as I have great respect for your organization and the work you do. However, after evaluating my current career objectives and personal goals, I believe it is in my best interest to pursue a different opportunity at this time.

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

Sincerely,
[Your Name]