

Dear [Hiring Manager's Name],

Thank you very much for offering me the [Job Title] position at [Company Name]. I appreciate the time and effort you and your team invested in the interview process and the opportunity to learn more about your company.

After careful consideration, I have decided to decline the job offer. This was not an easy decision, as I hold [Company Name] in high regard, but I believe it is the best choice for my career path at this time.

I hope to keep in touch and wish [Company Name] continued success in the future. I am truly grateful for the opportunity.

Thank you once again for your kind offer.

Sincerely,
[Your Name]
[Your Contact Information]