

Dear [Recipient's Name],

I hope this message finds you well. I would like to express my sincere gratitude for offering me the internship opportunity at [Company Name]. After careful consideration, I regret to inform you that I must decline the offer.

This was not an easy decision to make, as I have great respect for your organization and the work being done. However, after evaluating my current commitments, I believe it is in my best interest to pursue a different path at this time.

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

Best regards,

[Your Name]

[Your Contact Information]