

Your Name
Your Address
City, State, Zip Code
Email Address
Phone Number
Date

Recipient's Name
Company Name
Company Address
City, State, Zip Code

Dear [Recipient's Name],

Thank you very much for offering me the internship position at [Company Name]. I sincerely appreciate the opportunity and the time you took to interview me.

After careful consideration, I have decided to decline the offer as I have accepted another opportunity that aligns more closely with my career goals. It was a difficult decision, as I was very impressed with your team and the work being done at [Company Name].

I hope to keep in touch and perhaps collaborate in the future. Thank you once again for your understanding.

Warm regards,
[Your Name]