

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

[Recipient Name]  
[Company Name]  
[Company Address]  
[City, State, Zip Code]

Dear [Recipient Name],

I hope this message finds you well. I want to express my heartfelt gratitude for offering me the internship position at [Company Name]. It was a pleasure to learn more about your team and the exciting projects at your organization.

After careful consideration, I regret to inform you that I must decline the internship offer at this time. This was not an easy decision for me, as I hold [Company Name] in high esteem and am genuinely impressed by your work. However, I have decided to pursue a different opportunity that aligns more closely with my current career goals.

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

Sincerely,  
[Your Name]