

[Your Name]

[Your Address]

[City, State, Zip Code]

[Email Address]

[Phone Number]

[Date]

[Recipient's Name]

[Company's Name]

[Company's Address]

[City, State, Zip Code]

Dear [Recipient's Name],

Thank you very much for offering me the [Internship Position] at [Company's Name]. I truly appreciate the time and effort you and your team invested in the interview process.

After careful consideration, I have decided to decline the offer. This was a difficult decision for me, as I hold [Company's Name] in high regard, and I appreciate the opportunity to learn about your team and projects.

Thank you once again for the opportunity and for your understanding. I wish you and the team all the best for the future.

Sincerely,

[Your Name]