Dear [Hiring Manager's Name],

I hope this message finds you well. I am writing to formally withdraw my acceptance of the job offer for the position of [Job Title] at [Company Name], which I had previously accepted on [Acceptance Date].

Unfortunately, due to unforeseen health concerns, I am unable to proceed with the position at this time. This decision was not made lightly, and I sincerely apologize for any inconvenience this may cause.

I greatly appreciate the opportunity you extended to me and the trust you placed in me. I have the highest regard for [Company Name] and hope that in the future, I may have the chance to work together.

Thank you for your understanding.

Best regards,

[Your Name]
[Your Contact Information]