

Dear [Recipient's Name],

Thank you for offering me the internship position at [Company Name]. I appreciate the time and effort you and your team have taken to help me through the interview process.

After much consideration, I regret to inform you that I must decline the offer due to location constraints. Unfortunately, I am unable to relocate to [Location] at this time.

I truly value the opportunity and hope to stay in touch for potential collaborations in the future. Thank you once again for your understanding.

Best regards,

[Your Name]

[Your Contact Information]