

Dear [Employer's Name],

I hope this message finds you well. I would like to extend my sincere gratitude for the offer to join [Company Name] as an intern. I truly appreciate the time and effort you and your team invested in the selection process.

After careful consideration, I regret to inform you that I must decline the internship offer. I have recently received another opportunity that aligns more closely with my career goals and aspirations.

This was not an easy decision for me, as I hold [Company Name] in high regard and was genuinely excited about the possibility of contributing to your team. I hope to stay connected and perhaps collaborate in the future.

Thank you once again for the offer. I wish you and the entire team all the best in your endeavors.

Sincerely,
[Your Name]
[Your Contact Information]