

[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 opportunity to join the [specific rotational program name] at [Company's Name]. I am truly grateful for the time and effort you and your team invested in my interview process.

After careful consideration, I have decided to respectfully decline the offer. This was not an easy decision for me, as I hold [Company's Name] in high regard and appreciate the potential growth the program offers. However, I have chosen to pursue another opportunity that aligns more closely with my career goals at this time.

I sincerely appreciate the offer and the consideration shown to me throughout the process. I hope to stay in touch and explore potential opportunities with [Company's Name] in the future.

Thank you once again for the offer and for your understanding.

Warm regards,

[Your Name]