

[Your Name]
[Your Address]
[City, State, Zip Code]
[Email Address]
[Phone Number]
[Date]

[Recipient's Name]
[Company/Organization Name]
[Company Address]
[City, State, Zip Code]

Dear [Recipient's Name],

Thank you for offering me the opportunity to join the [specific co-op program name] at [Company/Organization Name]. I appreciate the time and effort you and your team put into the selection process and for considering my application.

After careful consideration, I regret to inform you that I have decided to decline the offer. This was not an easy decision, as I have a great respect for your organization and the work you do. However, I believe it is in my best interest to pursue other opportunities that align more closely with my career goals at this time.

Thank you once again for this incredible opportunity. I hope to cross paths in the future and wish [Company/Organization Name] continued success.

Sincerely,

[Your Name]