[Your Name]

[Your Address]

[City, State, Zip Code]

[Email Address]

[Phone Number]

[Date]

[Hiring Manager's Name]

[Company's Name]

[Company's Address]

[City, State, Zip Code]

Dear [Hiring Manager's Name],

Thank you very much for offering me the [Job Title] position at [Company's Name]. I truly appreciate the opportunity and the confidence you have placed in me.

Regrettably, I must decline the offer due to health-related issues that prevent me from committing fully to the role at this time. This decision was not made lightly, as I was very much looking forward to contributing to your team.

I wish you and the company all the best in your future endeavors and hope to cross paths again under different circumstances.

Thank you once again for your understanding.

Sincerely,

[Your Name]