[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 position of [Job Title] at [Company's Name]. I appreciate the time and effort you and your team spent interviewing me and sharing insights about the wonderful work environment at [Company's Name].

After careful consideration, I have decided to respectfully decline the offer. This was not an easy decision, but I believe it is the best choice for my career path at this time.

I wish you and the entire team at [Company's Name] continued success and hope to keep in touch in the future.

Thank you once again for the opportunity.

Sincerely,

[Your Name]