

Dear [Hiring Manager's Name],

Thank you very much for the offer to join [Company Name] as [Job Title]. I truly appreciate the time and effort you and your team invested in the interview process.

After careful consideration, I have decided to decline the offer. This was a difficult decision for me, as I hold your organization in high regard.

I wish you and your team the best of luck in finding the right candidate for the position. I hope our paths cross again in the future.

Thank you once again for the opportunity.

Sincerely,

[Your Name]

[Your Email]

[Your Phone Number]