

Dear [Hiring Manager's Name],

Thank you very much for offering me the position of [Job Title] at [Company Name]. I appreciate the time you spent interviewing me and the opportunity to learn more about your team and the exciting work being done.

After careful consideration, I have decided to decline the offer. This was not an easy decision for me, as I have great respect for your company and the opportunities it presents.

I wish you and your team all the best and hope our paths may cross again in the future.

Thank you once again for the opportunity.

Sincerely,

[Your Name]

[Your Contact Information]