[Your Name]

[Your Address]

[City, State, Zip Code]

[Email Address]

[Date]

[Recipient's Name]

[Recipient's Position]

[Company/Organization Name]

[Company Address]

[City, State, Zip Code]

Dear [Recipient's Name],

Thank you for considering me for the freelance engagement opportunity with [Company/Organization Name]. I truly appreciate the confidence you have shown in my skills and experience.

After careful consideration, I regret to inform you that I must decline the offer at this time due to [brief reason, e.g., existing commitments, personal reasons, etc.]. It was not an easy decision, as I hold your organization in high regard.

I hope to have the opportunity to collaborate in the future and wish you success in finding the right candidate for the role.

Thank you once again for your understanding.

Best regards,

[Your Name]