Subject: Re: Freelance Opportunity

Dear [Client's Name],

Thank you very much for considering me for the [specific project name] freelance gig. I appreciate the opportunity and the trust you've placed in my skills.

After careful consideration, I must respectfully decline your offer due to [brief reason, e.g., current commitments or scheduling conflicts]. I believe it is important to maintain the quality of work I deliver, and unfortunately, I cannot devote the necessary time to this project at the moment.

I truly appreciate your understanding and would love to stay connected for possible collaborations in the future. Thank you once again for your offer, and I wish you the best of luck with your project.

Best regards,

[Your Name] [Your Contact Information] [Your Website or Portfolio Link]