

[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 for offering me the position of Manager at [Company's Name]. I appreciate the time and effort you and your team took to interview me and discuss the potential fit within your organization.

After careful consideration, I have decided to decline the offer. This was not an easy decision, as I hold [Company's Name] in high regard, but I feel it is in my best interest to pursue a different direction at this time.

I am grateful for the opportunity and hope to keep in touch in the future. Wishing you and your team continued success.

Sincerely,

[Your Name]