

Dear [Hiring Manager's Name],

I hope this message finds you well. I would like to express my sincere gratitude for offering me the internship position at [Company Name]. After careful consideration, I have decided to decline the offer.

This was not an easy decision, as I hold your organization in high regard. However, I believe that my current commitments will not allow me to fully engage with the internship program. I appreciate the time and effort you and your team invested in the interview process and I am grateful for the opportunity to learn more about [Company Name].

Thank you once again for your understanding. I hope to stay in touch and possibly cross paths in the future.

Best regards,
[Your Name]
[Your Contact Information]