

[Your Name]  
[Your Address]  
[City, State, Zip Code]  
[Email Address]  
[Phone Number]  
[Date]

[Hiring Manager's Name]  
[Company Name]  
[Company Address]  
[City, State, Zip Code]

Dear [Hiring Manager's Name],

Thank you very much for offering me the position of [Job Title] at [Company Name]. I appreciate the time and effort you and your team invested in the interview process and the opportunity to learn more about your esteemed organization.

After careful consideration, I regret to inform you that I must decline the offer. This was a difficult decision for me, but after evaluating my career goals and personal circumstances, I believe that it is the right choice at this time.

I hold [Company Name] in high regard and appreciate the generous offer. I hope to stay in touch and wish your team continued success in the future.

Thank you once again for the opportunity.

Sincerely,  
[Your Name]