Letter of Declining Employment Offer

Dear [Hiring Manager's Name],

I hope this message finds you well. I would like to extend my sincerest gratitude for the opportunity to join [Company Name] as a [Job Title]. After careful consideration, I have decided to respectfully decline the offer.

This decision was not easy, as I hold [Company Name] in high regard and appreciate the confidence you placed in my abilities. However, after evaluating my current circumstances, I believe it is in my best interest to pursue a different path at this time.

Thank you once again for the opportunity and for your understanding. I wish [Company Name] continued success and hope our paths may cross in the future.

Warm regards,

[Your Name]

[Your Contact Information]