

[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],

I hope this message finds you well. I would like to express my gratitude for the offer to join [Company's Name] as [Job Title]. After careful consideration, I regret to inform you that I must decline the position at this time.

This was a difficult decision for me, as I hold [Company's Name] in high regard and appreciate the opportunity to meet with your team. I am grateful for the time and effort you invested in the hiring process. Thank you again for the offer. I wish [Company's Name] continued success in the future.

Sincerely,
[Your Name]