

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

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

Dear [Employer's Name],

I hope this message finds you well.

I want to express my sincere gratitude for the offer to join [Company's Name] as a [Job Title]. After careful consideration, I have decided to decline the offer. This decision was not easy to make, and I truly appreciate the time and effort you and your team invested in the interview process.

I have great respect for [Company's Name] and the work you do, and I hope to stay in touch for potential future opportunities. Thank you once again for your understanding.

Wishing you and the team all the best.

Sincerely,  
[Your Name]