

[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],

Thank you very much for offering me the [Job Title] position at [Company's Name]. I appreciate the time and effort you and your team invested in the interview process.

After careful consideration, I have decided to decline the offer. This was not an easy decision, as I was genuinely impressed with your company and the opportunity presented.

I wish you and the team all the best in your future endeavors and hope to stay in touch.

Thank you once again.

Sincerely,  
[Your Name]