

[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]. After careful consideration, I regret to inform you that I must decline the offer.

This was a difficult decision for me, as I have great respect for your team and the work you do. However, after evaluating my career goals and personal circumstances, I have decided to pursue another opportunity that aligns more closely with my aspirations.

I appreciate the time and effort you and your team invested in the interview process and wish you all the best in finding the right candidate for the position.

Thank you once again for the opportunity.

Sincerely,

[Your Name]