

[Your Name]  
[Your Address]  
[City, State, ZIP Code]  
[Email Address]  
[Phone Number]  
[Date]  
[Employer's Name]  
[Company Name]  
[Company Address]  
[City, State, ZIP Code]

Dear [Employer's Name],

Thank you for offering me the position of [Job Title] at [Company Name].  
I appreciate the opportunity and the time you and your team invested in  
the interview process.

After careful consideration, I have decided to decline the offer. This  
was not an easy choice, as I hold [Company Name] in high regard.

I wish you and the team continued success and hope to cross paths in the  
future.

Best regards,

[Your Name]