**Subject:** Grateful for the Opportunity

Dear [Hiring Manager’s Name],

Thank you for offering me the [Job Title] position at [Company Name]. I truly appreciate the time and effort your team put into the hiring process and enjoyed learning more about your company.

After careful reflection, I’ve decided to decline the offer as I don’t believe it’s the best fit for my career path at this time. However, I have great admiration for [Company Name] and hope our paths cross again in the future.

I wish you all the best in finding the right candidate.

Best,  
[Your Name]