**Subject:** Thank You for the Opportunity

Dear [Hiring Manager’s Name],

I sincerely appreciate the opportunity to join [Company Name] and the time you and your team have spent throughout the hiring process. After careful consideration, I have decided to accept another offer that aligns more closely with my career goals.

I have great respect for [Company Name] and truly enjoyed getting to know the team. I hope to stay in touch and wish you success in finding the right candidate for this role.

Best regards,
[Your Name]