

**Subject:** Change in Decision: Thank You for Understanding

Dear [Hiring Manager's Name],

I want to express my sincerest gratitude for the offer and the opportunity to join [Company Name]. After much reflection, I've come to the difficult decision to withdraw my acceptance due to unforeseen circumstances.

This was not an easy choice, as I truly respect your company and the team. I apologize for any inconvenience this may cause and appreciate your understanding.

I value the positive experience I've had with your team and hope our paths cross again in the future.

Best,  
[Your Name]