

**Subject:** Decision Regarding Job Offer

Dear [Hiring Manager's Name],

I'm incredibly grateful for the counteroffer and the opportunity to be part of [Company Name]. It truly means a lot to know that you value my potential contributions.

After careful consideration, I have decided to move forward with my original decision. This was not an easy choice, but I believe it's the best path for my career at this time. I truly appreciate the time and effort you've invested in me and hope to stay in touch.

Best regards,  
[Your Name]