**sample letter declining a job offer:**

Nov. 17, 2011

Catherine Harper  
Operations Manager  
ABC Company  
50 Corporate Plaza  
Sometown, ST 00000

Dear Ms. Harper:

Thank you very much for offering me the assistant manager position. After careful consideration, I regret that I must decline your offer. Although you were most encouraging in outlining future advancement possibilities within ABC Company, I have accepted another opportunity that is more in line with my skills and career goals.

I enjoyed meeting you and the rest of your team. You have been most kind and gracious throughout the interview process, and I only wish that circumstances allowed me to accept your offer.

Best wishes for your continued success.

Sincerely,

Tom Greenwood