Good Morning/Afternoon, Hiring Manager:  
  
Thank you for the generous offer to work as a/an (INSERT ROLE) for (INSERT COMPANY). I have enjoyed learning about the role, organization, and the company culture.  
  
After careful consideration, I have come to a difficult decision. Unfortunately, I must decline this opportunity.  Although it is interesting, I have accepted another position that aligns more with my professional career goals.   
  
I sincerely appreciate the offer and want to express my gratitude for the chance to meet you and your team.   
  
I wish you all the best in finding a suitable candidate for the position.   
  
Highest Regards,

Nicole Mann