January 28, 20XX

Adam D. Canover

Human Resources Officer

Brownie Factory Inc.

123, Somewhere Street

Pawnee, Indiana 20031

**Dear** Mr. Canover,

I am writing this letter to thank you for offering me the position of Marketing Manager at the Brownie Factory Incorporated. It was a difficult decision to make, but, I have accepted a position with another company.

I sincerely appreciate you taking the time to interview me and sharing to me the wonderful opportunities in store at the company. It would be a delight to work in the Brownie Factory but I do not believe it is my true calling.

Again, thank you for your consideration.

Sincerely,

[Signature]

Jason Beckett