[Date]

[Name of Recruiter]

[Position in Company]

[Name of Company]

[Address of Company]

[City, State, Zip Code]

Dear Mr./Ms. [Name of Recruiter]

Thank you very much for offering me the position of [insert position that was offered by company] with [insert name of company]. 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 to share information on the opportunity and your company.

Again, thank you for your consideration.

Sincerely,

[Signature]

[Your Name]