**To,**  
[Hiring Manager’s Name]  
[Designation]  
[Company Name]  
[Company Address]

Date: [Date]

**Subject:** Apology for Not Joining [Job Title] Position

Dear [Hiring Manager’s Name],

I am writing to sincerely apologize for not being able to join [Company Name] as [Job Title], despite the opportunity you so kindly offered me. After careful consideration, due to [brief reason – e.g., personal commitments / relocation / another career decision], I am unable to proceed with my employment at this time.

I truly value the confidence you placed in me during the hiring process and deeply regret any inconvenience my decision may cause to you and your team. I greatly appreciate the time, effort, and resources invested in my recruitment, and I hold [Company Name] in the highest regard.

I hope this decision does not affect the possibility of working together in the future, should circumstances allow. Thank you for your understanding and support.

Sincerely,

**[Your Name]**  
[Your Address]  
[City, State, ZIP Code]  
[Email Address]  
[Phone Number]