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

[Date]

**Mr./Ms. [Hiring Manager’s Full Name]**  
[Designation]  
[Company Name]  
[Company Address]  
[City, State, ZIP Code]

**Subject:** Apology for Not Being Able to Join [Company Name]

**Dear Mr./Ms. [Hiring Manager’s Last Name],**

I hope this letter finds you well. I am writing to formally apologize for being unable to join [Company Name] as a [Job Title], with the start date originally scheduled for [Start Date].

After much personal reflection and consideration of unforeseen circumstances, I have made the difficult decision to decline the offer. I understand this may come as a disappointment, and I truly regret any inconvenience this may cause to you or your team.

Please know that I hold [Company Name] in the highest regard, and I am genuinely thankful for the confidence you showed in selecting me for this opportunity. It was an honor to be considered, and I greatly appreciated the warm and professional interactions throughout the hiring process.

I sincerely hope this decision does not hinder any future opportunity to work together, and I wish [Company Name] continued growth and success.

Thank you once again for your understanding.

**Yours sincerely,**  
Signature (if printed)  
**[Your Full Name]**