Your Name  
Your Address  
Your City, State, Zip Code  
Your Phone Number  
Your Email

Date  
  
Name  
Title  
Organization  
Address  
City, State, Zip Code

Dear Name:

Thank you very much for offering me the position of Job Title with Company Name. It was a very difficult decision to make, but, I have decided to accept another job offer.

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 and for the job offer.

Sincerely,

Signature (hard copy letter)

Your Name