*(Subject Line: Responding to Your Offer)*

Dear Mr. Sargent:

After considerable thought, I have decided not to accept the offer of employment for the Engineer position in the research department of Engineers, LLC. This was a very challenging decision for me because Engineers, LLC. offers some exciting opportunities. However, I have accepted another position that more closely matches my career objectives.

I appreciate the time you spent with me and the confidence you expressed in me. I hope we can keep in touch.

Sincerely, Ima Bulldog

B.S.E.E., May 20xx

Alabama A&M University (256) 555-5555

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