

SAMPLE DECLINE LETTER BASED UPON THE OFFER

April 17, 2007

Ms. Mary Jones
HR Manager
XYZ Corporation
111 Main Street
Chicago, IL 00555

Dear Ms. Jones,

Thank you for the job offer of an Engineer I in your research and development department. Unfortunately, I find it necessary to decline your offer. After carefully weighing this offer and salary, I find that it will not meet my financial needs after college given my student loans and living expenses in the Chicago area. This has been a very difficult decision because of the wonderful people I have met throughout the interview process and the quality of XYZ Corporation.

Thank you so much for the time and effort you have given to me and I hope we have the opportunity to meet again.

Sincerely,

Tom Smith