[Email Subject Line: Thank You for the Opportunity]

Dear ___:

Thank you for your telephone call and letter offering me the position of Environmental Health and Safety Officer with Lava Technology Corporation at the Division Headquarters in Atlanta. As I expressed in my phone call, I firmly believe in the core values of your organization, and I appreciate the challenging opportunity you offer. However, I have had another offer which I believe more closely matches my current career goals and interests. It was a difficult decision, but I must decline your offer. I sincerely appreciate the time you took to consider me as a candidate.

Again, thank you for your offer. I hope we will have the opportunity to see each other at the upcoming Project Safe Georgia conference.

Sincerely,

[NAME]