

John Doe
City Planner
Administration Building
205-1/2 2nd St E
Mobridge SD 57601

Dear Mr. Doe:

It was a pleasure to talk with you again on Tuesday. Your offer of employment as a summer law clerk with the City is an exciting opportunity. However, I regret to inform you that I cannot accept your offer at this time.

I have been fortunate in receiving a number of offers and only after considerable thought and soul searching have I been able to make a decision on which offer to accept. I have great regard for the City, making this a difficult decision.

If you have any questions or need additional information please do not hesitate to contact me. Thank you for your time and consideration.

Sincerely,

LAW STUDENT