

Dear Mr. Lanham:

I would like to take this opportunity to thank you for offering me an internship position with your company. Lanham Associates is a leader in the marketing field, and it truly is an honor to be given the opportunity to be able to work with such a talented team. The experience I would gain from a summer with you would definitely prepare me for a career in the field of marketing. With the amount of Fortune 500 companies that your company has clients, you truly are an industry leader.

I would also like to thank you for allowing me to take two weeks to think about your more than generous offer. Moving to another state for the summer is a huge commitment, and I have spent a lot of time thinking about it, as well as discussing it with my family and friends. Although your offer was much more generous than any other I received, and the experience I would gain would be like none other, I am going to have to respectfully decline. At this point in my life, I am not able to spend three months in another state.

I have decided to accept an offer from Infonews, a much smaller organization, but it is located only twenty minutes from my house. The work they are offering me seems challenging and rewarding, and it will be great experience as well.

Thank you once again for your wonderful offer. It is an honor to even be considered for such a position. I wish you and your company the best of luck in the upcoming business year.

Sincerely yours,

Student