Dear Mr./Mrs. Representative:

Thank you for offering me a position as a (position title) with (name of organization). I appreciate the efforts that everyone in your organization have made on my behalf.

Deciding where to begin my career has been a difficult decision. Although your offer was very attractive, I have elected to decline the invitation to join (name of organization), and accept another position.

Again, thank you for your kindness and consideration. I wish you success in your recruitment efforts.

Sincerely,

Your Name