Email Subject line: Job offer – [Your name]

Dear Mr./Ms. [insert the last name of hiring manager]

Thank you for offering me the role of Assistant Manager. I appreciate you taking the time to consider my application and answering my questions about the company and the position.

Though it was a difficult decision, I have decided not to accept your offer. After much consideration, I have accepted a senior managerial position at a different organization.

If you are still looking to fill this open position, I know someone who would be a great fit for the company. I would be happy to pass on their contact information.

It was a pleasure meeting everyone at [insert company name] and I look forward to staying in touch. I have sent through a connection request on LinkedIn and hope to hear from you.

Sincerely,

[Your name]