

1230 Black Oak Drive  
New Albany, IN 47150  
October 15, 20xx

Ms. Stephanie Black, Personnel Director  
Vita Company, Incorporated  
Box 28  
Evanston, IL 60201

Dear Ms. Black:

Thank you for the job offer of analytical chemist in your quality control department. Unfortunately, I find it necessary to decline your offer. I have carefully weighed your offer and have determined that an annual salary of \$31,500 will not meet my financial needs especially when I calculate the cost of living in the Evanston area. Because of my great interest in the position, the staff and future company growth, this was a very difficult decision.

Thank you for your time. Best of luck to you and Vita Company. I hope we have an opportunity to meet again.

Sincerely,

John W. Bradley

11 Spice Lane  
Clarksville, IN 47130  
March 25, 20xx

Ms. Stephanie Black, Personnel Director  
Vita Company, Inc.  
1234 State Street  
Evanston, IN 60201

Dear Ms. Black:

Thank you for the job offer of analytical chemist in your quality control office. Unfortunately, I must decline your most generous offer.

I had not anticipated that the employment decision would be so difficult. As I indicated during our last conversation, I had three positions under consideration. After much deliberation with my husband Jim, I decided to accept a position with Miles Laboratory in Elkhart, Indiana. A major consideration was the availability of employment for Jim. We will also be able to complete masters' degrees in business at Indiana University at South Bend.

I wish you and Vita Company much success and I hope we have the chance to meet again. Thanks for your consideration.

Sincerely,

Sherry R. Henderson