

321 Buffalo Street
Ithaca, NY 14850
March 28, 2011

Brendan O'Rourke
Regional Sales Manager
Bingham Industries
1436 Eastman Avenue
Rochester, NY 13688

Dear Mr. O'Rourke:

Thank you very much for offering me the position of Sales Trainee at Bingham Industries. After considering this opportunity carefully, I have made a difficult decision not to accept your offer. I believe that at this point in my career another position I have been offered fits more closely with my career interests and goals.

It was a pleasure meeting you and members of your staff. I appreciate the time you spent with me and the consideration you extended to me.

Sincerely yours,



Dwight Meyers