Dear Mr. /Ms. Last Name:

Thank you so much for offering me the job as an administrative assistant. It was a pleasure meeting you and your staff at my last interview. I am sorry to let you know that I will not be accepting the position at XYZ Company at this time.

While the opportunity at XYZ is very exciting, I must make a different choice at this time. I look forward to keeping in touch with you and hope that we will associate in the future.

Once again, thank you so much for this opportunity.

Sincerely,

Your Typed Name