Thank you for extending me the offer of employment as the Director of Human Resources for the Doe Company. The opportunity to talk to you and the other executives has been enlightening and enjoyable. The company's growth plans are exciting and challenging.

After considerable thought, I am concerned about the salary you offered. It is lower than I anticipated. Since I have had extensive experience in all aspects of the Human Resource functions (technical recruiting, compensation, employee relations, benefits administration, employment and organizational development), I feel I will be a great asset to you. My thorough knowledge of the numerous federal and state laws and regulations which affect the company will also aid you.

I do want to accept this position but feel that we need to discuss the salary further. I will call in a few days to set up an appointment with you.

Thank you again for the offer. I am sure we can reach an agreement.