Dear Mr. Smith:

I appreciated you contacting me to provide a status update regarding my mechanical engineering internship. Although I am disappointed that I will not be joining your organization this summer in Kansas City, I understand the unique circumstances we are all currently experiencing. I hope you, your family, and your colleagues at XYZ Company are well.

One of the reasons I was especially interested in this position, was the opportunity to not only gain hands-on experience in a manufacturing environment, but also to apply the knowledge I have gained this year in _____ and ____ (consider suggesting skills that can be utilized more easily on a virtual level). If there would be an opportunity to complete a mini-internship project or other work projects in a virtual setting, I would appreciate you contacting me at 785-864-1234 or jayhawk@ku.edu.

Thank you for your time and continued consideration,

Sincerely, Joe Mechaniker