

[Company Name]  
[Address]  
[City, State, Zip Code]

[Date]

[Employee Name]  
[Employee Address]  
[City, State, Zip Code]

Re: Notice of Change from Furlough to Permanent Layoff

Dear [Employee Name],

We are writing to inform you of a change regarding your employment status with [Company Name]. As you are aware, you were placed on temporary furlough effective [Start Date of Furlough].

Due to [reason for layoff, e.g., ongoing economic conditions/restructuring], we have made the difficult decision to transition your status from temporary furlough to a permanent layoff. Your final date of employment will be [Effective Date].

Your final paycheck will include payment for work performed up to [Date] and [mention any accrued vacation/PTO if applicable]. This will be issued via [direct deposit/mail] on [Date].

Regarding your benefits:

- **Health Insurance:** Your coverage will end on [Date]. You will receive a separate notice regarding your rights to continue coverage through COBRA.
- **Retirement Plan:** Information regarding your [401k/Pension] account will be sent to you by the plan administrator.

Please return all company property, including [keys, laptop, ID badges], to [Department/Location] by [Date].

We thank you for your contributions to [Company Name] and wish you the best in your future endeavors.

Sincerely,

[Your Name]  
[Your Title]  
[Company Name]