[Company Header/Logo]

[Date]

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

**Subject: Notification of Early Retirement Option - Company Merger**

Dear [Employee Name],

As recently announced, [Company Name] is undergoing a merger with [Acquiring/Partner Company Name]. As part of this transition and our efforts to restructure the combined organization, we are pleased to offer you a voluntary Early Retirement Option (ERO).

Because of your tenure and dedicated service to the company, you are eligible for the following transition package if you choose to retire on or before [Retirement Date]:

- **Severance Payment:** A lump sum payment of [Amount/Calculation, e.g., 2 weeks for every year of service].
- **Health Benefits:** Continued medical coverage for [Number] months or a COBRA subsidy.
- **Unused Leave:** Payout of all accrued but unused vacation and sick time.
- **Retirement Bonuses:** [Insert any additional bonuses or stock vesting details].

This offer is entirely voluntary. If you choose not to accept this option, your employment will continue under the new organizational structure, subject to the standard terms of the merger.

Accompanying this letter is a detailed Summary of Benefits and a Release of Claims Agreement. We encourage you to review these documents with a financial advisor or legal counsel.

**Key Deadlines:**

- Deadline to accept this offer: [Date]
- Final day of employment: [Date]

Please submit your signed election forms to the Human Resources Department by the deadline mentioned above. If you have any questions regarding your specific pension calculations or benefit eligibility, please contact [HR Representative Name] at [Phone/Email].

Thank you for your years of hard work and contribution to [Company Name]. We wish you the best in your future endeavors.

Sincerely,

[Signature]

[Name of Executive/HR Director]
[Title]
[Company Name]