[Company Letterhead]

[Date]

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

Re: Notice of Conversion from Furlough to Permanent Layoff

Dear [Employee Name],

We are writing to inform you of a change regarding your current employment status. As you are aware, you were placed on temporary furlough on [Furlough Start Date] due to [Reason for Furlough].

Due to [Reason for permanent layoff, e.g., ongoing economic conditions/restructuring], the company has made the difficult decision to convert your temporary furlough into a permanent layoff. Your employment with [Company Name] will officially terminate effective [Last Day/Termination Date].

Final Pay and Benefits:
Your final paycheck, including payment for all hours worked and accrued but unused vacation time (if applicable per state law), will be issued on [Date] via [Payment Method]. Your health insurance coverage will continue through [Date]. Information regarding COBRA and your right to continue benefits will be sent to you under separate cover.

Company Property:
Please ensure that all company property, including [List items: keys, laptop, ID badges], is returned to [Department/Person] by [Date].

Unemployment Benefits:
You may be eligible to receive unemployment insurance benefits. You should contact your local state unemployment office as soon as possible to file a claim.

Outplacement Services:
[Optional: Details about severance or outplacement support, or "No severance is being offered at this time"].

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

Sincerely,

[Name]
[Title]
[Company Name]