

[Date]

[Employee Name]

[Employee ID]

[Address]

**Subject: Early Retirement Opportunity - Merger and Acquisition Transition**

Dear [Employee Name],

As previously announced, [Company Name] is undergoing a merger with [Acquiring Company Name]. As part of this transition and our organizational restructuring, we are offering an Early Retirement Severance Package to eligible employees.

Based on your years of service and tenure, you are eligible for this voluntary program. Should you choose to accept this offer, your employment will conclude on [Separation Date].

**Severance Benefits:**

- **Severance Pay:** A lump sum payment of \$[Amount], equivalent to [Number] weeks of pay.
- **Health Insurance:** Continuation of medical benefits through [Date] or a COBRA subsidy for [Number] months.
- **Retirement Bonus:** An additional transition bonus of \$[Amount] for early retirement election.
- **Unused PTO:** Payment for all accrued but unused vacation time.

**Conditions:**

This offer is contingent upon your signing of the attached Separation Agreement and General Release of Claims. You have until [Deadline Date] to review this document. We encourage you to consult with a financial advisor or legal counsel during this period.

Please contact the Human Resources Department at [Phone Number] or [Email Address] if you have questions regarding your pension, 401(k) distribution, or benefit specifics.

We thank you for your many years of dedicated service and your contributions to [Company Name]. We wish you the very best in your retirement.

Sincerely,

[Signature]

[Name of Executive]

[Title]

[Company Name]