

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

[Date]

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

Dear [Employee Name],

This letter is to formally notify you that your current furlough status is being transitioned to permanent severance, effective [Date].

Due to [Reason: e.g., ongoing economic conditions / restructuring], the company has made the difficult decision to permanently eliminate your position. As a result, your employment with [Company Name] is officially terminated as of the date mentioned above.

As part of this transition, you are eligible for the following:

- **Severance Pay:** You will receive [Amount/Weeks of Pay] as part of your severance package.
- **Final Pay:** Your final paycheck, including all hours worked and accrued vacation time, will be paid on [Date].
- **Benefits:** Your health insurance coverage will continue until [Date]. You will receive separate information regarding COBRA and benefit conversion options.

Attached to this letter is a Severance Agreement. Please review this document carefully. To receive the severance pay mentioned above, you must sign and return this agreement by [Deadline Date].

We thank you for your contributions to the company and wish you the best in your future endeavors.

Sincerely,

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