

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

[Date]

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

**Subject: Notice of Permanent Severance of Employment**

Dear [Employee Name],

We are writing to provide you with an update regarding your current furlough status, which began on [Furlough Start Date].

Due to [reason for severance, e.g., continued economic conditions/restructuring], we regret to inform you that the company is unable to return you to active employment. Consequently, your temporary furlough is being converted to a permanent severance of employment, effective [Termination Date].

**Final Pay and Benefits**

Your final paycheck, including payment for all hours worked up to the furlough date and any accrued but unused vacation time, will be [mailed to your address/deposited] by [Date]. Your health insurance benefits will continue through [Date], after which you will receive information regarding COBRA coverage.

**Severance Package**

In connection with this permanent separation, the company is offering you a severance package consisting of [Description of severance pay/benefits]. To receive these benefits, you must sign and return the attached Separation Agreement by [Deadline Date].

**Company Property**

Please ensure that all company property, including [keys, laptop, ID badges], is returned to the Human Resources department by [Date].

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

Sincerely,

[Signature]

[Name of Sender]  
[Title]  
[Company Name]