

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

[Date]

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

**Subject: Transition from Furlough to Permanent Position Elimination**

Dear [Employee Name],

As you are aware, you were placed on temporary furlough effective [Furlough Start Date] due to [Reason for Furlough/Business Conditions]. Since that time, we have continued to evaluate our organizational needs and the current economic climate.

We regret to inform you that we have made the difficult decision to permanently eliminate your position of [Job Title], effective [Termination Date]. This means your employment with [Company Name] will officially end on this date.

To assist you during this transition, [Company Name] is offering you a severance package. This package is contingent upon your signing and returning the enclosed Separation Agreement and General Release by [Deadline Date].

**Severance Details:**

- **Severance Pay:** A total amount of \$[Amount], equivalent to [Number] weeks of pay, less applicable taxes and withholdings.
- **Vacation/PTO:** Payment for [Number] hours of accrued but unused vacation time.
- **Health Benefits:** Your current coverage will end on [Date]. Information regarding COBRA enrollment will be sent under separate cover.
- **Outplacement Services:** Access to [Service Name] for career transition support until [Date].

Please return all company property, including [List items: keys, laptop, badges], to [Department/Location] by [Date].

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

Sincerely,

[Signature]  
[Name of Sender]

[Title]

[Company Name]