[Your Company Letterhead]
[Date]
[Employee's Name]
[Employee's Address]
[City, State, Zip Code]
Dear [Employee's Name],
Subject: Early Retirement Offer

We are writing to formally extend an offer for you to participate in our Early Retirement Program. This program is designed to provide eligible employees with the opportunity to retire early while receiving financial benefits.

Details of the Offer:

- **Eligibility: ** You must be [Eligibility Criteria].
- **Retirement Date:** We propose that your retirement date be [Proposed Retirement Date].
- **Severance Package:** You will receive a severance package that includes:
- [Details of Financial Benefits]
- [Health Benefits Information]
- **Retirement Benefits:** You will retain [Details of Retirement Benefits such as Pension, 401(k), etc.].
- **Response Required By:** Please respond to this offer by [Response Deadline].

We appreciate your contributions to [Company Name] and hope that you will consider this opportunity. If you have any questions or would like to discuss this offer further, please do not hesitate to reach out. Thank you for your time and consideration.

Sincerely,

[Your Name]
[Your Title]

[Company Name]

[Contact Information]