Name

Address

Date

Dear

Re: Request to furlough

You recently made a request to be furloughed as you REASON FOR REQUEST.

I have carefully considered your request to be placed on furlough. Unfortunately, the company are not in a position to do this because INSERT REASON.

I appreciate this is not the answer you were hoping for and I would like to propose an alternative solution of INSERT ALTERNATIVE.

Please do feel free to discuss this with me once you have had the opportunity to consider my proposal.

Yours sincerely

Name

Position