

Instruction: This is a model letter. Adapt to fit your facts and circumstances.

**To:** Staff  
**From:** Management  
**Subject:** Announcement of Layoff  
**Date:**

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On Date several departments were identified for downsizing. Although management regrets to take this action, low sales during a sluggish economy have prompted this latest round of downsizing.

Those employees who will be terminated will be given an opportunity to be reassigned in other regional departments or will be given additional training classes in order to begin their job search if he/she opts not to be reassigned. We thank you for your patience during this time of tremendous change.