[Date]

Dear [Employee Name],

Over the last several months, [Company Name] has experienced financial difficulties due to lack of work in our industry. We have explored many options, including the introduction of new products to replace those made obsolete by technological advances. Unfortunately, our efforts have not resulted in increased sales and work.

After reviewing our options, we have concluded that we must eliminate approximately [number] positions. It is with deepest regret that I inform you that your position is one that will be eliminated effective [date].

Within the next week, a representative from Human Resources will call you to set up a meeting. During this meeting you will learn about your separation benefits that include the services of an outplacement firm to provide counseling and assistance in finding another job.

Please accept our appreciation for your contributions during your employment with [Company name].

Sincerely,

[Name]