

**DATE:** [Date]

**TO:** [Employee Name / Representative / State Dislocated Worker Unit / Local Chief Elected Official]

**SUBJECT:** Notice of Business Closing or Mass Layoff

This letter is to inform you that [Company Name] will be conducting a [mass layoff / permanent closure] at its facility located at [Address].

We expect this action to be permanent. The expected date of the first separation is [Date], or within a 14-day period beginning on that date. [List specific positions/departments affected if applicable].

We are providing this notice as soon as practicable. While the Worker Adjustment and Retraining Notification (WARN) Act generally requires 60 days' notice, we were unable to provide such notice due to unforeseeable business circumstances. Specifically, [Detailed explanation of the sudden, dramatic, and unexpected event, e.g., the abrupt termination of a major contract, a sudden natural disaster, or an unexpected economic collapse]. This event was not reasonably foreseeable at the time notice would have been required.

Bumping rights [do / do not] exist for affected employees. [If applicable, mention union representation and contact info for union officials].

For further information, please contact [Name of Company Contact] at [Phone Number] or [Email Address].

Sincerely,

[Signature]

[Name of Official]

[Title]

[Company Name]