[Company Name]
[Street Address]
[City, State, Zip Code]

[Date]

[Employee Name]
[Employee Address]
[City, State, Zip Code]

Re: Notice of Permanent Layoff

Dear [Employee Name],

I am writing to formally notify you that your employment with [Company Name] is being terminated due to a permanent layoff, effective [Last Working Day Date].

This decision is a result of significant economic downturn and a necessary restructuring of our business operations. This action is not a reflection of your individual performance, but a response to the current financial climate affecting our industry.

Because this is a permanent layoff, there is no scheduled date for recall. Regarding your final compensation and benefits:

- **Final Paycheck:** You will receive your final wages including any accrued but unused vacation time on [Date].
- **Severance:** [Detail severance package information or state "You are eligible for severance as outlined in the attached agreement"].
- **Health Benefits:** Your current health insurance coverage will continue until [End Date]. You will receive separate information regarding COBRA enrollment.
- **Company Property:** Please return all company property, including keys, badges, and laptops, to [Department/Person] by [Date].

We understand that this is a difficult time. We have enclosed a list of resources to assist you with your transition, including information on unemployment insurance and outplacement services.

Thank you for your contributions to [Company Name]. We wish you the best in your future endeavors.

Sincerely,

[Signature]
[Name of Sender]
[Title]
[Company Name]