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

[Date]

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

RE: Notice of Permanent Layoff / Worker Adjustment and Retraining Notification (WARN) Act

Dear [Employee Name],

This letter is to officially notify you that [Company Name] will be conducting a permanent layoff at our facility located at [Facility Address]. This action is expected to be permanent and will result in the closure of [Entire Facility / Specific Department].

Your employment will terminate on [Specific Date]. We expect the first separations to occur on [Date], and your final day of work is currently scheduled to be [Date].

This notice is being provided to you in accordance with the Federal Worker Adjustment and Retraining Notification (WARN) Act [and state-specific law, if applicable].

Regarding your transition:

- **Bumping Rights:** You [do / do not] have "bumping rights" (the right to displace another employee) at this location.
- **Benefits:** Information regarding your final pay, accrued vacation time, and COBRA health insurance coverage will be provided under separate cover.
- **Assistance:** You may be eligible for unemployment insurance or job retraining programs through the [State Department of Labor/Workforce Agency].

If you have any questions regarding this notice, please contact [Name of Contact Person], [Title], at [Phone Number] or [Email Address].

We thank you for your service to [Company Name] and wish you the best in your future endeavors.

Sincerely,

[Signature]
[Name of Company Official]
[Title]