[Date]

[Employee Name]
[Employee ID]
[Address]

Subject: Notification of Permanent Layoff - Department Elimination

Dear [Employee Name],

This letter is to formally notify you that your position as [Job Title] is being eliminated due to the permanent closure of the [Department Name] department, effective [Last Working Date].

Please understand that this decision is a result of organizational restructuring and is not a reflection of your individual performance. This layoff is intended to be permanent.

Regarding your transition:

- **Final Pay:** Your final paycheck, including payment for hours worked and accrued [Vacation/PTO] time, will be issued on [Date].
- **Benefits:** Your health insurance coverage will continue until [End Date]. Information regarding COBRA and benefit conversion will be sent via [Mail/Email].
- **Severance:** [Optional: Details regarding severance pay and requirements for signing a release agreement].
- **Company Property:** Please return all company property, including keys, badges, and electronic devices, to [Location/Person] by [Date].

We appreciate your contributions to the company and wish you success in your future endeavors.

Sincerely,

[Your Name]
[Your Title]
[Company Name]