**LAYOFF TERMINATION LETTER**

September 20, 20XX

Dear Mr. Jones,

This letter is to inform you that your employment as an Account Executive in the Sales Department of The Manufacturing Plant has been terminated.  The effective date of termination is October 15, 20XX. This decision is final.

You have been terminated because of our recent merger with The Manufacturing Corporation.  Our recent merger has necessitated a 15% reduction in our combined workforce. Unfortunately, your position has been eliminated.

You will receive your last paycheck and payment for your remaining leave time on your last day.  Your health care benefits will remain active for the next 180 days. You are also entitled to receive a $10,000 severance package that will be given to you as soon as you sign the appropriate non-disclosure and non-compete forms.

We ask that you return your company phone and ID card on your last day of employment.

If you have any questions about your compensation, benefits, or this company’s policies, please contact Lisa Smith in HR at (212) 555-5555.

Best Regards,

Your supervisor