**WARN Notice Letter**

[Date]

To: [Employee name]

From: [Name and job title]

Re: Notice of layoff to affected employees pursuant to the Worker Adjustment and Retraining Notification (WARN) Act.

As has been previously announced, [Company Name] will experience a reduction in its workforce, and a number of employees of [Company Name] will experience layoffs, as a result of a significant downturn in business and a resulting corporate-wide reorganization. This notice, which is issued in compliance with the Worker Adjustment and Retraining Notification (WARN) Act, is to inform you that you are likely to be laid off due to the loss of business revenue and related reorganization. The purpose of this notice is to provide you with the answers to some questions that you may have regarding your layoff so that you can prepare to locate other employment. The information provided below represents the best information available to the company at the time this notice was issued.

1. Is my layoff going to be permanent or can I expect to be recalled to employment at some time in the future?  
     
   At this time, you should consider your layoff to be permanent. As part of the corporate reorganization, [Company Name] will attempt to continue operation of its facilities by obtaining additional contracts or new business. If these efforts are successful, some employees may be maintained or recalled to work. However, because the success of such efforts are entirely unknown at this time, no [Company Name] employee who is being laid off should count on being recalled to employment.
2. When will the layoffs begin and when am I likely to be laid off?  
     
   [Company Name] expects layoffs to begin around [date]. The layoffs may come in stages, depending upon the need for workers as the joint venture moves towards dissolution. Your employment is likely to end around [date] but your layoff may be sooner or later, again depending upon the business need to maintain workers as the full impact of the business downturn and the resulting corporate reorganization becomes known.
3. Do I have any right to "bump" other employees from their jobs based on my seniority with the company?  
     
   [Company Name] does not recognize strict seniority rights but may take seniority into consideration as a factor in determining which employees to lay off and the timing of each employee's layoff. Seniority also will be considered as a factor in recalling employees, should [Company Name] be successful in maintaining operation of the facilities. However, seniority will be just one factor in these decisions, and other factors, such as business necessity, expertise, and past performance, also will be taken into account in making these decisions.
4. Will the company be providing any severance benefits to employees who are laid off?  
     
   The company has established a reduction in force policy and a severance pay plan to provide employees with further information regarding their employee benefits and to assist employees during this difficult time. If you have not received a copy of either the reduction in force policy or the severance pay plan summary plan description, you may obtain copies by contacting [contact information].
5. Who can I contact for further information?  
     
   If you have further questions or need additional information, you may contact [contact information].