

# ABc Company

69 Alphabet dr. Philadelphia, Pa

To: All ABC Company Employees  
From: John Smith, Jr, VP of Human Resources  
CC: Ron Regan, President  
Date: 14 October 2021  
Re: Notice of Changes.

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Dear Associates,

It is with the deepest regret that I find myself writing to you today. As many of you are aware, there have been recent rumors that ABC Co. will be downsizing its workforce and that company-wide layoffs might be possible. For reasons that are beyond the company's control it is true - ABC Co. has determined that due to economic decline, the best course of action at the current moment to ensure solvency is a reduction in workforce. Regrettably, this measure has been deemed necessary as company management has been unable to solicit an alternative solution. It is therefore my unfortunate duty to inform you that due to the urgent nature of this situation, effective this Friday, October 22, 2021, ABC Co. has no choice but to conclude our employment relationship with you at that time.

ABC Co. understands that this may impose a hardship on many of its employees. In an effort to better assist all affected employees - and to express its appreciation for your many years of dedicated service to the company - ABC Co. will be providing a severance compensation package equal to the amount of three months of salary to all discharged personnel. Furthermore, all employees that have a company health insurance plan will be eligible for COBRA, the Consolidated Omnibus Budget Reconciliation Act. This will allow all employees to maintain health insurance coverage for up to year. The cost of the COBRA program is \$740.00 a month.

I am certain that many of you are wondering why I have been promoted to this position at a time such as this, when so many employees are being dismissed. In truth, there is no answer I can give that would offer any consolation. However, you should know that I take no pleasure at being in the unenviable position of delivering this news. That said, ABC Co. will continue to support all employees affected by this In any way possible.

In an effort to help ease the burden, ABC Co. will also be offering employment counseling to better accommodate all displaced employees with updating resumes, job searches, and assistance with finding and enrolling in career-related education programs - including job training and college. Should you desire to take advantage of this opportunity, please contact the Human Resources department at (123) 456-7890 or via email: [abcco.hr@xxxmail.com](mailto:abcco.hr@xxxmail.com). ABC Co. extends their sincerest thanks for your many years of dedication to this company and wishes each and every employee good luck and much success in all your future endeavors.

Sincerest regards,  
John Smith  
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