Rana Alfred  
Manager of IT Department

**Dated:** 28th February 20XX

**Subject: Laying off due to lack of work**

Dear Eric,

I am writing this letter regrettably to inform you that you have been laid off for an unlimited duration. As you are aware of the pandemic and lockdown situation, it has cost us 70% of the work and it is very difficult for me to entertain all the employees.

The influx of work has been minimized excessively and most of the employees do not have any work to do for weeks, therefore, I am laying off a maximum number of employees and managing a small team that would be capable of handling incoming projects. You have always been an asset to this company, but your skills are getting rough here because they are not being used.

I urge you to seek another job opportunity that is parallel to your caliber as we are unaware of the next projects. In another company, your skills will be more polished due to the variety of work. If it had been in our power, I would never have laid you off.

I understand that these are hard times but always remember that nobody can defeat you unless you accept it yourself.

Regards,

Rana Alfred  
Director of ABC Company