R e a l   w o r l d software design   769 Virginia Road, Yourtown

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Dear Computer Software Engineer,

I am sorry to tell you that Real World Software Design will be downsizing. According to the accountants we are a little over-extended and they have advised us to reduce our product development effort considerably.

Your layoff will be effective three weeks from today. Your work with us has been excellent and the senior designers tell me that you are a great teamworker. I'm sure that you will have no problem finding work, and we would be pleased to give you a recommendation.

Sincerely,

Reginald Simmons

Vice-President