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| Company Name |
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# Memorandum

To: Recipient Name

From: Your Name

CC: CC Name

Due to the financial problems and rising cost, we are unable to retain our office services. All the responsibilities of this office will be transferred to the main office. We will also transfer some of our employees for smooth processing of work. I regret to inform that you will not be able to be with us anymore. We will give you separate pay package along with good referrals for other jobs. Wish you all the best for the rest of life.