

**Memo:** *To all employees.*

This is to inform everyone of our going out of business employee sale.

As you all know, the slow economy has affected everyone including our company. We've barely managed to turn a profit for the last few years. We have suffered numerous layoffs and work shortages. We have narrowly avoided closing the plant a few times. Unfortunately we are unable to sustain the losses incurred by trying to keep our business operating as we are no longer seeing a profit, and haven't for quite some time. We have considered all the options and have decided that we need to close our doors for good.

We do have good news though. We are going to have a going out of business sale just for the employees. Everything that the company owns is up for sale at rock bottom prices. This is your chance to get your favorite piece of equipment for your very own. We are not going to leave everyone out in the cold either. We have decided that 10% of the proceeds of our sale will be donated to the local food bank so none of your families will have to go hungry for at least a month. The other 90% will go to the management severance package.

You don't even need to bring any money. Tell us what you want, and we'll deduct it from your final paycheck.

Signed: Your Plant Manager