

April 23, 2007

Ms. Brenda Hamilton
Chairperson
UAW Local 2270

Re: Conditional WARN Notice

Dear Ms. Hamilton

Please be advised that, Collins & Aikman Corporation (with its subsidiaries, the "Company") expects to sign an Asset Purchase Agreement within the next few days with Flex-N-Gate Corporation for the sale of substantially all of the assets of the Company's Exteriors business (the "Business"), including the Evert facility located at 601 West Seventh Street, Evert MI 49631. The sale remains subject to Bankruptcy proceedings, including approval by the Bankruptcy Court. Due to uncertainties inherent in the transaction, Flex-N-Gate has informed us that as yet it has been unable to reach any conclusions about its operational plans, including its capacity to offer employment to employees of the Business. While we expect Flex-N-Gate to offer jobs to many of the Business employees, we cannot be certain that substantial layoffs will be avoided at all locations.

Accordingly, this notice is being issued to all union representatives of the Business, along with all non-union employees, pursuant to the Worker Adjustment and Retraining Notification Act of 1988 (the "WARN Act"). In the event that Flex-N-Gate fails to offer jobs to sufficient numbers of employees at your facility, and if any of your members fail to receive an offer of employment, it is likely that they would suffer a permanent employment loss for purposes of WARN. Presently, it is anticipated that the Closing of this transaction, and any related loss of employment, will occur during the 14-day window beginning May 24, 2007 and concluding June 6, 2007. We have issued this Conditional notice upon receiving the above information from Flex-N-Gate, and we were without sufficient information to provide earlier notice of this contingency.

A schedule reflecting all job classifications at the Evert facility, along with the names of all bargaining unit employees at this location, is attached hereto. From now until the Closing of the sale, your members will be expected to report to work as usual. In connection with any layoffs that might occur, there are no "bumping" transfer or reassignment rights beyond those set forth in your current collective bargaining agreement. Appropriate state and local agencies have been notified of this announcement.

The Union will be apprised of additional information concerning the sale of the Business as it becomes available. Should you have any questions, please contact Steve Cook, Regional Human Resources Manager, at 231-734-9239.

Sincerely,



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