

EX-CELL-O
MACHINE TOOLS, INC.

6015 Center Drive
Sterling Heights
Michigan 48312
Tel. (586) 939-1330
Fax (586) 939-0608

February 28, 2006

Department of Labor & Economic Growth
Office of Workforce Development
201 N. Washington Square, 5th Floor
Lansing, Michigan 48913

Subject: Ex-Cell-O Machine Tools, Inc. Reduction-In-Force – Sterling Heights Facility

Dear Sir or Madam:

This is to notify you that Ex-Cell-O will commence a permanent layoff and closing of its Sterling Heights facility located at 6015 Center Road, Sterling Heights, Michigan 48312, on or about April 28, 2006. Presently, Ex-Cell-O anticipates that the first employment separations, due to the layoffs, will begin on April 28, 2006 or within 14 days thereafter. It is anticipated that the layoffs will be completed by October 31, 2006. It is anticipated that following the layoffs, all remaining employees will be relocated to another facility and that the Sterling Heights facility will be closed and sold.

Enclosed is a list of the job titles of the positions affected by the Reduction-In-Force and the number of affected employees in each job classification. There are no bumping rights. None of the employees at the Sterling Heights facility are represented by a union.

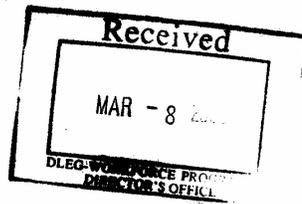
If you need any further information, please contact me at the address listed above or by phone at (586) 722-1066.

Sincerely yours,



Matthias Probian
CFO
Director of Human Resources

Enclosure



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