

July 17, 2007

Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs
201 Washington Square
Victor Office Center
5th Floor
Lansing, MI 48913

Dear Deborah Hennessey Section Chief:

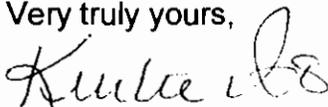
Regrettably, due to our current business circumstances, Atreum Brighton has found it necessary to lay off employees from their positions at the facility located at 100 Brighton Interior Drive, Brighton, Michigan 48116, which will be closing. Although we hope that there may be other employment opportunities for some employees, these layoffs must be considered permanent.

The layoffs will initially affect 36 employees. Exact dates of the layoffs have not been determined, but they will begin no earlier than September 18, 2007 and no later than October 1, 2007. At this time it is expected that an additional 168 employees will be laid off as lay offs will continue through November, 2007.

To the extent that these layoffs constitute a "mass layoff" or "plant closing" under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill the Act's requirements. By providing this letter, however, Atreum Brighton does not concede that the Act applies or that notices are otherwise required.

For further information, please contact me at 810-225-8810.

Very truly yours,



Kristie Daus
Human Resource Manager

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JUL 18 2007

RAPID RESPONSE
WORKFORCE PROGRAMS

October 18, 2007

Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs
201 Washington Square
Victor Office Center
5th Floor
Lansing, MI 48913

Dear Deborah Hennessey Section Chief:

Recently the Company informed you that due to our current business circumstances, Atreum-Brighton had found it necessary to layoff employees from their positions at the Company's facility located at 100 Brighton Interior Dr. Brighton, MI 48116 which will be closing. These layoffs will be permanent.

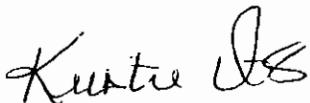
I further advised you that layoffs would affect 204 employees. Exact dates of the layoffs had not been determined, but they were expected to begin no earlier than September 18, 2007 and no later than October 1, 2007, and the lay offs would continue through November, 2007.

I am now writing to inform you that, the layoff dates for 64 of these 204 employees have been extended. The exact extended layoff dates for these 64 employees has not been determined, but they are expected to continue through December, 2007.

To the extent that these layoffs constitute a mass layoff and/or a plant closing under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill the Act's requirements. By providing this letter, however, Atreum-Brighton does not concede that the Act applies or that notices are otherwise required.

For further information, please contact me at (810) 225-8810

Very truly yours,



Kristie Daus
Human Resource Manager

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OCT 22 2007

RAPID RESPONSE
WORKFORCE PROGRAMS