



AFTERMARKET
ELECTRICAL DIVISION

NABCO Inc.
A Remy Company
660 Commerce Drive
Reed City, Michigan 49677
Phone 231.832.8104
Fax 231.832.5066

April 27th, 2006

Deb Hennessey, Manager
Michigan Department of Career Development
Office of Workforce Development
5th Floor, Victor Building
201 North Washington Street
Lansing, Michigan 48913

**Via Facsimile (517) 373-4648
and Certified Delivery**

RE: Nabco Inc.
Kaleva, Michigan
Manistee County

Reed City, Michigan
Osceola County

Dear Mr. Houck:

Nabco Inc. will be permanently closing its production and distribution operations at 14407 Industrial Drive, Kaleva, Michigan 49645 and the administrative office located at 660 Commerce Drive, Reed City, Michigan 49677. As a result of this permanent plant closure, approximately 68 employees will be permanently laid off, the anticipated period will be from June 30th through July 13th, 2006. Affected employees do not have bumping or transfer rights. Nabco has prepared and will make available a listing of the job titles of positions to be affected and the number of affected employees in each job classification upon request.

The anticipated schedule for layoffs could be extended should the production requirements of Nabco's customer's change or transition requirements deemed necessary. We will continue to advise you of any change in the anticipated layoff schedule.

Please contact me at 231.832.8104 if you should have any questions or require additional information.

Sincerely,

NABCO, INC.

Patricia Gould
Human Resources Manager

c: Kaleva, City Offices
Manistee County Administrator
Peter Hoekstra, 2nd District State Representative
Reed City, City Offices
Osceola County Administrator
Dave Camp, 4th District State Representative

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WORKFORCE TRG & DEV DIV
WORKFORCE PROGRAMS