



28217 Van Dyke
Warren, MI 48093
PHONE: 586-573-3600
FAX: 586-573-3601

November 4, 2004

Workforce Transition Unit
Michigan Department of Career Development
201 N. Washington Square
Victor Office Center, 7th Floor
Lansing, MI 48913

Re: Layoffs /WARN Notice

Dear Sir/Madam:

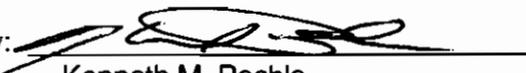
This letter shall serve as notice pursuant to the Worker Adjustment and Retraining Notification Act (the "WARN Act"), 29 U.S.C. §2101, *et. seq.*, that SET Enterprises, Inc. ("SET") will be permanently laying off 190 of the approximately 225 employees on January 8, 2005 from its facility located at 28217 Van Dyke, Warren, Michigan 48093.

This layoff is the result of unforeseeable business circumstances. A list of the affected employees is attached with their respective layoff dates indicated. The employees affected have no bumping, transfer or reassignment rights. Certain of the employees are represented by UAW Local Union 155, 7420 Murthum, Warren, MI 48092 (586) 264-5780, whose representative is Lance Lindell, President.

This notice is being provided pursuant to the WARN Act, which requires employers to give notice to certain governmental agencies or officials of a mass layoff or plant closing. Should you have any questions, please contact Kenneth M. Pachla, Vice President/General Manager, SET Enterprises, Inc., 28217 Van Dyke, Warren, Michigan 48093, (586) 573-3600.

Very truly yours,

SET Enterprises, Inc.

By: 
Kenneth M. Pachla
Vice President/General Manager

attachment