



October 22, 2013

To: Employees of GMA Cover Corp.

Re: Layoff Notice

Dear Employee:

Approximately 28 months ago GMA was within days of being liquidated. At that time we were fortunate to find an investor that invested millions of dollars into the company. Through the hard work and dedication of **all** employees we were able to sustain through some very troubling times.

Regretfully, GMA Cover Corp. (the "Company") is permanently laying off all employees from its Port Huron facility, which will be permanently closed. The layoffs, including yours, are effective today. You do not have any bumping, transfer, or reassignment rights.

Poor market conditions and the recent government actions, including the extended government shutdown and the sequester, have caused the Company to no longer be a viable entity. In an attempt to save the jobs of the Company's employees, the Company pursued several options, including, without limitation, efforts to sell the Company and to obtain additional financing. These events have made continued operation non-viable.

These business circumstances were not reasonably foreseeable prior to the date of this notice. If the Company had provided earlier shutdown notice, the notice would have precluded obtaining the necessary financing and assistance. The Company has concluded that there exists no viable alternative and no viable sale, and therefore remaining operations will cease today.

Please consider this letter to be your official notice as required by the Worker Adjustment and Retraining Notification Act (the "WARN Act"), including under 29 U.S.C. § 2102(b)(1) and (2)(A).

Very truly yours,

GMA Cover Corp.