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WORKFORCE TRANSITION

Arthur Andersen LLP

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June 26, 2002

*Via Facsimile and Certified Mail*

Mr. James Houck  
Workforce Transition Unit  
Michigan Department of Career Development  
201 North Washington Square  
Lansing, Michigan 48913

Dear Mr. Houck:

Arthur Andersen LLP will be permanently closing its office located at 500 Woodward Avenue, Detroit, Michigan.

It is anticipated that in excess of 50 employees at that location may be terminated as a result of the office closing, though it is possible that many of these employees will be offered continued employment in connection with one or more transactions the Firm is negotiating with third parties.

The first separation (i.e., termination of employees) associated with this office closure will occur on approximately July 28, 2002.

All employees known at this time to be affected have been notified. Employees have no rights to bump other employees to retain jobs. There is no union representing any employees at the facility.

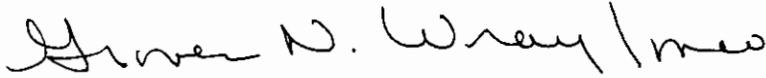
Although we are unable at this time to determine for certain that the requisite number of full time employees will be impacted in the time period set forth in the Worker Adjustment and Retraining Notification Act ("WARN"), we are providing you this notice in the interest of assisting our employees to pursue other opportunities. Pursuant to 20 C.F.R. § 639.7(f), Arthur Andersen LLP will retain on-site the anticipated schedule of terminations, the job titles of positions that will be affected, and the number of affected employees in each job classification in lieu of providing that information in this letter, until the office is closed. Thereafter, we expect such records will be retained in off-site storage, the location of which is yet to be determined. However, after the office is closed, you may contact Gaye Bartulis at 312-931-8851 if you need information in this regard.

For your reference, our Federal Employer Identification Number is 360732690.

If you have any questions, please contact Wayne Walker at 216/348-2761.

Very truly yours,

ARTHUR ANDERSEN LLP

A handwritten signature in black ink that reads "Grover N. Wray / meo". The signature is written in a cursive style with a vertical line at the end.

By

Grover N. Wray  
Managing Director - People

Cc: Wayne Walker