Collins & Aikman

Collins & Aikman Corporation
AMCO Convertible Systems
1365 E. Beecher St.
Adrian MI 49221

April 27, 2007

Rapid Response Unit
Bruce Griffith, Section Mgr.
201 N. Washington Square, Victor Office Center
Lansing, MI 48913

Re: **WARN Notice**

Dear Bruce Griffith:

This notice is being issued pursuant to the Worker Adjustment and Retraining Notification Act of 1988 (the "WARN Act"). Due to financial circumstances of Collins & Aikman Corporation (with its subsidiaries, the "Company"), the Company expects to incur a significant reduction in its workforce in connection with the permanent cessation of all operations at its Adrian Michigan facility at 1365 E. Beecher Street. Based on recent developments, the Company has now determined that this workforce reduction will occur between June 16, 2007 and June 30, 2007 with the permanent lay off of 27 AMCO bargaining unit employees and 93 Dura bargaining unit employees. The attached Schedule reflects the job titles of all affected positions and the number of affected employees in each job classification.

The AMCO facility is represented by UAW Local 963, Jan Hall is the President of the Union and may be reached at 1360 W. Beecher Street. The Dura facility is represented by UAW Local 1348. Dale Schmidt is the President of the Union and may be reached at 1365 E. Beecher Street. There are no bumping or transfer rights at this location.

Additional information will be supplied to your office as required by law. Should you have any questions, please contact Elena Bahn, Human Resources at (517) 266-3315.

Sincerely,

Mark Leyda

Executive Vice President
Human Resources
Collins & Aikman Corporation
26533 Evergreen Rd., Ste. 900
Southfield, MI 48076
Ph: 248.728.4840
Cell: 810.772.9487
Fax: 248.728.2087

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WORKFORCE TRG & DEV. DIV.
WORKFORCE PROGRAMS

Collins & Aikman

Collins & Aikman Corporation
AMCO Convertible Systems
1365 E. Beecher St.
Adrian MI 49221

June 28, 2007

Rapid Response Unit
Bruce Griffith, Section Mgr.
201 N. Washington Square, Victor Office Center
Lansing, MI 48913

Re: **Supplemental WARN Notice**

Dear Bruce Griffith:

This notice is being issued pursuant to the Worker Adjustment and Retraining Notification Act of 1988 (the "WARN Act"). As you have been advised in earlier WARN notices dated May 18, 2007 and April 26, 2007 due to the financial circumstances of Collins & Aikman Corporation (with its subsidiaries, the "Company"), the Company is in the process of permanently closing its East Beecher facility located at 1365 E. Beecher St, Adrian, MI and the West Beecher facility at 3011 W. Beecher St., Adrian, MI. Based on recent changes in a customer program, the resignation of employees and updated information affecting the final shutdown date, the company has now determined that this reduction will occur during the 14-day window stating on July 18, 2007 and extending through July 31, 2007 with the termination of 30 Amco bargaining unit employees, 106 Dura bargaining unit employees, 4 hourly employees and 6 salary employees. The job classifications affected by this notice and the number of affected employees in each such classification are reflected on the attached Exhibit.

The DURA facility is represented by UAW Local 1348. Dale Schmidt is the President of the Union and may be reached at 1365 E. Beecher Street. The AMCO facility is represented by UAW Local 963, Jan Hall is the President of the Union and may be reached at 1360 W. Beecher Street.

Should you have any questions, please contact Lisa Wilson in Human Resources, at (517) 266-3294.

Sincerely,

Mark Leyda

Executive Vice President
Human Resources
Collins & Aikman Corporation
26533 Evergreen Rd., Ste. 900
Southfield, MI 48076
Ph: 248.728.4840
Cell: 810.772.9487
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