



Collins & Aikman Corporation
Port Huron Operations
2100 Dove St.
Port Huron, MI 48060

January 2, 2007

Deborah Hennessey
Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs
Workforce Transition Division, Rapid Response Section
201 North Washington Square, 5th Floor
Lansing, MI 48913

Re: **WARN Notice**

Dear Ms. Hennessey:

Pursuant to the Worker Adjustment and Retraining Notification Act of 1988 (the "WARN Act"), please be advised that Collins & Aikman Corporation (with its subsidiaries, the "Company") expects to permanently cease all operations and close its Port Huron facility located at 2100 Dove St., Port Huron, MI, on or by March 3, 2007. The entire plant will be closed. Notice has been provided today to all employees.

The Company expects permanent layoffs to occur on or by March 3, 2007. There are bumping rights. There is a union at this facility. (UAW 9699, 6038 Marlette Rd., PO Box 3555, Marlette, MI 48453) The Company is aware that under WARN it is required to provide 60 days notice of the closing starting with today's date. If layoffs are implemented before March 3, 2007, affected employees will continue to receive their regular base pay and benefits from the date employment is terminated through March 3, 2007, so that they will receive the equivalent of 60 days pay and benefits from today's date.

Additional information will be supplied to your office as required by law. Should you have any questions, please contact Steve Cook – Human Resources at 810-989-3941 located at 2100 Dove St., Port Huron, MI.

Sincerely,

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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Port Huron Operations
2100 Dove Street
Port Huron, MI 48060

March 2, 2007

Ms. Deborah Hennessey
Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs
Workforce Transition Division, Rapid Response Section
201 North Washington Square, 5th Floor
Lansing, MI 48913

Re: **WARN Notice**

Dear Ms. Hennessey:

This notice is being issued pursuant to the Worker Adjustment and Retraining Notification Act of 1988 (the "WARN Act"), and supplements a WARN notice provided to you on January 2, 2007. As previously explained, due to financial circumstances of Collins & Aikman Corporation (with its subsidiaries, the "Company"), the Company expects to incur a significant reduction in the workforce in connection with the permanent cessation of all operations at its Port Huron facility at 2100 Dove Street. Based on recent developments the Company is now able to predict with reasonable certainty that the Port Huron operations will be shut down by July 27, 2007. Notice has been provided today to all employees.

The Company expects permanent layoffs to occur on or by July 27, 2007. There are no "bumping," transfer or reassignment rights. There is a union at this facility. UAW Local 9699, address is 6038 Marlette Rd., P.O. Box 3555, Marlette, MI 48453. Of course earlier layoffs are possible due to circumstances beyond the Company's control and information about any such layoffs will be provided as it becomes available.

Additional information will be supplied to your office as required by law. Should you have any questions, please contact Lynnette Underwood – Human Resources at 810-989-3910 located at the 2100 Dove St., Port Huron facility.

Sincerely,

Executive Vice President
Human Resources
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