

January 10, 2007



Michigan Department of Labor and Economic Growth
Workforce Transition Unit: Rapid Response Section
201 N. Washington Square, 5th Floor
Lansing, Michigan 48913

To Whom It May Concern:

This letter is being written in order to comply with the provisions of the Worker Adjustment and Retraining Notification (WARN) Act, Public Law 100-379 (29 U.S.C. & 2101 et seq.).

Please be advised that a significant layoff will be occurring at Creative Foam Corporation's sites located at 555 Fenway Drive and 310 Alloy Drive, Fenton Michigan. Neither location will be closing.

The expected date is on or about March 12, 2007 with a completion date near the end of March. The expected number of employees affected is estimated to be seventy (70) which includes both wage and salary employees.

If additional information is needed, please contact David Kramer at (810)-629-4149, Ext. 2166.

Cordially,
Creative Foam Corporation

A handwritten signature in black ink, appearing to read 'David A. Kramer', is written over the typed name.

David A. Kramer
Vice President, Human Resources

RECEIVED

Faxed (517-373-4648)
& Original Mailed.

JAN 16 2006

RAPID RESPONSE
WORKFORCE PROGRAMS

300 N. Alloy, Fenton, Michigan 48430
(810)-629-4149 Fax (810)-750-7613