



MAGNA ENTERTAINMENT CORP.

337 Magna Drive
Aurora, Ontario
Canada L4G 7K1
Tel (905) 726-2462
Fax (905) 726-7175

First Class Mail and Fax (517) 373-4648

August 27, 2007

Michigan Department of Labor & Economic Growth
Workforce Transition Unit
5th Floor – Victor Office Square
201 North Washington Square
Lansing, MI 48913

Dear Sir / Madam:

Re: Termination of Operations – Great Lakes Downs

Pursuant to the provisions set forth in the Federal *Worker Adjustment and Retraining Notification Act* (29 USC 2101), please be advised that Great Lakes Downs, located at 4800 Harvey Street, Muskegon, Michigan, 49444, shall begin discontinuing its operations commencing November 6, 2007. This means that all current employees shall be terminated with layoffs commencing October 27, 2007 and being staged throughout the remainder of the year. A small number of employees will be retained through April 2008. Accordingly, you are being provided with sixty (60) days advance notice as required by applicable legislation.

This facility employs approximately 18 full time employees and up to 112 part-time and seasonal employees, all of which will be affected by this action.

As separations occur, bumping rights will apply, in accordance with the applicable collective agreements.

Attached you will find a Schedule of Job Titles affected, and the number of employees in each affected Job Classification that will be affected with their anticipated date of layoff.

Names and contact information for the applicable Union leadership responsible for representing the affected employees is provided below for your reference.

Should further information be required, the Company official you may contact is Andrew Staniusz at 905-726-7078. If you have any questions, please do not hesitate in contacting this individual.

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SEP 05 2007

RAPID RESPONSE
WORKFORCE PROGRAMS

The Company will provide periodic updates when appropriate.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Bromby". The signature is stylized with a large initial "J" and a cursive "Bromby".

Jim Bromby
Senior Vice-President of Operations
MAGNA ENTERTAINMENT CORP.

Encl.

Schedule of Affected Employees

Copy to:

Ron Holzgen
Secretary Treasurer
Local Union No. 406
International Brotherhood of Teamsters
3315 Eastern Avenue S.E.
Grand Rapids, MI
49508

Phone: 616.452.1515

Fax: 616.452.6364

Schedule of Job Titles affected.

<u>Job Classification</u>	<u>Number of Employees</u>	<u>Anticipated Layoff Date</u>
Track Maintenance	10	11/30/07
Valet	5	11/06/07
Racing Secretary	1	11/30/07
Clerk of Scales	1	11/11/07
Outrider	3	11/06/07
Mutual Teller	19	10/27/07 – 12/30/07
Gate Crew	7	11/06/07
Security	11	11/16/07 – 12/31/07
I.T.	1	04/05/08
Mutuels Manager	1	11/18/07
Busser	4	12/31/08
Concession Worker	2	12/31/08
Administration	3	5/30/08
Accounting	2	12/15/08
Announcer	1	11/06/08
Print Shop	2	12/31/08
Program Sales	2	11/06/08
Assistant F&B Manager	1	1/31/08
F&B Server	6	12/31/07
Money Room	3	12/31/07
Racing Office	3	11/06/07
Cook	6	12/31/07
Group Sales	1	1/31/08
Controller	1	5/30/08
Housekeeping	3	2/15/08
Bar Tender	4	12/31/07
Hospitality	1	12/31/07
Racing Identifies	1	11/11/07
Handicapper	1	11/06/07
F&B Manager	1	1/31/08
Security Director	1	11/18/07

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September 25, 2007

Michigan Department of Labor & Economic Growth
Workforce Transition Unit
5th Floor – Victor Office Square
201 North Washington Square
Lansing, MI 48913

Dear Sir / Madam:

Re: Great Lakes Downs

Further to Jim Bromby's letter to you of August 27, 2007 notifying you of the closure of Great Lakes Downs and the resulting lay-offs, please be advised that the lay-off dates of certain employees has been moved up. Accordingly, please find attached schedule of job titles affected by the change in the date of lay-off.

Please also be advised that employees have been appropriately notified of the new lay-off date in accordance with the requirements of the *WARN Act*.

Please feel free to contact me should you have any questions.

Yours very truly,



R. Andrew Staniusz
Corporate Counsel

/elw
Encl.

C: Amy MacNeil, Great Lakes Downs

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OCT 02 2007

RAPID RESPONSE
WORKFORCE PROGRAMS

Schedule off Job Titles affected.

<u>Job Classification</u>	<u>Original Anticipated Lay-off Date</u>	<u>Revised Lay-off Date</u>
Mutual Teller	10/27/07- 12/30/07	10/27/07 – 11/25/07
Busser	12/31/08	11/27/07
Concession Worker	12/31/08	11/27/07
Print Shop	12/31/08	11/25/07
Assistant F&B Manager	1/31/08	11/30/07
F&B Server	12/31/07	11/27/07
Money Room	12/31/07	11/25/07
Cook	12/31/07	11/27/07
Group Sales	1/31/08	11/30/07
Bar Tender	12/31/07	11/27/07
Hospitality	12/31/07	11/27/07
F&B Manager	1/31/08	11/30/07