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RAPID RESPONSE
WORKFORCE PROGRAMS

Hughes Manufacturing
a division of Magna Powertrain
of America, Inc.

23300 Haggerty Road
Farmington Hills, MI 48335
Tel: (248) 888-5555
Fax: (248) 615-7511
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March 14, 2005

Ms. Debra Henessey
Workforce Transition Unit
Michigan Department of Career Development
Workforce Programs
Victor Office Center – 5th Floor
201 North Washington Square
Lansing, Michigan 48913

Dear Ms. Henessey:

Regrettably, due to our current business circumstances, Hughes Manufacturing has found it necessary to layoff employees from their positions at the Company's facility located at 23300 Haggerty Road, Farmington Hills, MI 48335, which will be closing. These layoffs will be permanent.

Lay offs are expected to take place throughout the second and third quarter of 2006. Exact dates of the lay offs have not been determined, but the first layoff will begin no earlier than May 14, 2006 and no later than May 28, 2006. This first layoff will affect 116 employees, with a total of 138 employees being affected.

To the extent that these lay offs constitute a "mass layoff" or "plant closing", as those terms are defined under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill the Act's requirements. By providing this letter, however, Hughes Manufacturing does not concede that the Act applies or that notices are otherwise required.

If you would like further information, please contact Barbara Kuck at (248) 888-5458.

Sincerely,

A handwritten signature in cursive script that reads 'Stephen Lowe'.

Stephen Lowe
General Manager
Hughes Manufacturing
A Division of Magna Powertrain Inc.