

THE IBP Foods Co.

January 11, 2002

Jim Houck
 Workforce Transition Unit
 201 N. Washington
 Victor Office Center, 5th Floor
 Lansing, MI 48913
 Fax: (817) 373-4648

Dear Mr. Houck:

This notice is being provided pursuant to the Worker Adjustment and Retraining Notification Act of 1988, which requires employers to give official notice to certain government units or officials of a pending mass layoff.

Due to business conditions, The IBP Foods Co., Inc. has been forced to the conclusion that it must permanently cease all activities at its Farmington Hills facility located at 34505 W. Twelve Mile Road, Suite 220, Farmington Hills, Michigan. We regret that the workforce at the Farmington Hills facility must be eliminated and hope to accomplish this with the least possible disruption to the lives of the employees and the community.

The layoff is expected to occur on April 1, 2002, which will be the last day of activity at the facility. It is currently anticipated that 59 employees will be permanently terminated from their employment at the Farmington Hills facility at that time. A list of the affected positions, and the number of employees in such positions, is attached. Affected employees do not have bumping rights.

Should you have any questions, please contact Mark Gordon, Manager of Industrial Relations at (805) 235-2191.

Sincerely,



Luke R. Belsito
 President
 The IBP Foods Co



LOC	LOCATIONNAME	JOB TITLE	NUMBER EMPLOYEES
601	IBP FOODS INC SALES	COORD: SALES	1
		DIST MGR: SAVE-A-LOT	1
		DIST MGR: WSTRN MICH	1
		DIV MGR: CENTRAL	1
		DIV MGR: EASTERN DIV	1
		DIV MGR: SOUTHERN DIV	1
		DIV MGR: SPEC DIVIS	1
		DIV MGR: WESTERN DIV	1
		REG MGR: CHARLOTTE	1
		REG MGR: COLORADO	1
		REG MGR: FLORIDA	1
		REG MGR: GREAT LAKES	1
		REG MGR: MIDWST REGN	1
		REG MGR: NE REGION	2
		REG MGR: NY	1
		REG MGR: S CALIF	1
		REG MGR: SOUTHERN	1
		REG MGR: UPPER MIDWST	1
		REG MGR: WESTERN REGN	1
		VP: SALES	1

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LOC	LOCATIONNAME	JOB TITLE	NUMBER EMPLOYEES
600	IBP FOODS INC CORP	ACCOUNTANT	2
		ADMIN OPERATIONS	1
		CONTRLR:OPER IBP FDS	1
		CONTRLR:SALES	1
		CUSTOMER SERVICE	1
		DIR:CATEGORY	1
		DIR:IT	1
		EXECUTIVE ASSISTANT	1
		INVENTORY CONTROL	1
		LOAD CONSOLIDATOR	1
		MGR ASSOC:SPEC/LABEL	1
		MGR ASST:CATEGORY	1
		MGR:BUSINESS	5
		MGR:CUSTOMER SERVICE	1
		MGR:TECH SUPPORT	1
		PRESIDENT	1
		PROJ LDR/SR PRGR/ANA	2
		SR MGR:CATEGORY	1
		SUPV:DEDUCTIONS	1
		VP:BUSINESS MGMT	1
		VP:MARKETING	1
		VP:OPERATIONS	1

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LOC	LOCATIONNAME	JOB TITLE	NUMBER EMPLOYEES
600	IBP FOODS INC CORP	CLK LD:DEDUCTION	1
		CLK:ACCOUNTING	3
		CLK:MAIL	1
		CLK:PAYROLL TAX	3
		CLK:PRICE COMPLIANCE	1
		CLK:RECEPTIONIST	1

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