

JACOBSON STORES INC.

EXECUTIVE OFFICES
3333 SARGENT ROAD
JACKSON, MICHIGAN 49201

August 28, 2002

TELEPHONE: (517) 764-6400
FAX: (517) 764-6427
(517) 764-6428

RECEIVED
MDCD-OWD

SEP - 3 2002

WORKFORCE TRANSITION

Mr. James Houck
Manager, Michigan Department of Career Development
Office of Workforce Transition
5th Floor, Victor Building
201 N. Washington
Lansing, MI 48913

Re: Closing of Jacobson's Stores and Corporate Headquarters

Dear Mr. Houck:

On July 25th, 2002 we forwarded to you notice of the permanent closure of our corporate headquarters facility and termination of approximately 500 employees in connection therewith. Most of these terminations have taken place.

It presently appears that the terminations of approximately 96 workers related to this closure will occur within 14 days of the dates indicated on Attachment A hereto. This delay is the result of the Company's obligations under various agreements approved by the United States Bankruptcy Court for the Eastern District of Michigan, Southern Division in connection with Company's pending Chapter 11 cases, as well as the Company's obligations in connection with an orderly wind-down of its operations and chapter 11 estates. These obligations include the obligation to provide corporate office support to: (a) the on-going "going-out-of-business" sales being conducted at the Company's retail store locations; (b) the ongoing collection of accounts receivable; (c) the ongoing disposition of furniture, fixtures and equipment, real estate interests and other miscellaneous assets; (d) claims reconciliation; and (e) general estate administration and wind-down.

Also on July 25th, we advised you of the closing of seven of our retail stores and indicated a date of on or within 14 days of October 1st.

Following are revised closing dates for those locations with anticipated closings occurring on or within 14 days of the dates noted.

300 Briarwood Circle – Sept. 15
Ann Arbor, MI 48018

2255 E. Wealthy Street – Sept. 1
E. Grand Rapids, MI 49506

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1982 W. Grand River Avenue – Sept. 1
Okemos, MI 48864

17000 Kercheval Street – Sept. 1
Grosse Pointe, MI 48230

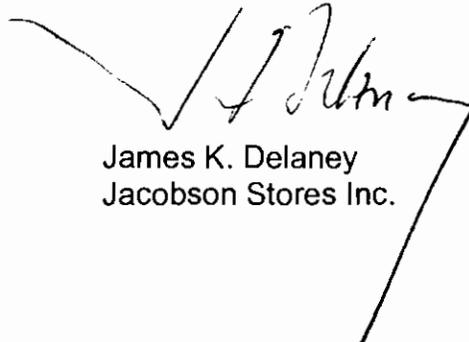
37500 Six Mile Road - Sept. 15
Livonia, MI 48152

1220 Walton Blvd. – Sept. 15
Rochester Hills, MI 48307

336 W. Maple Road – Sept. 15
Birmingham, MI 48009

Please contact Yvonne Harrington at 517-764-6400 ext. 5203 with respect to any questions you may have. Thank you for your attention to this matter.

Very truly yours,



James K. Delaney
Jacobson Stores Inc.

On or within 14 days of:

September 14, 2002

September 28, 2002

October 12, 2002

October 26, 2002

To be determined

11 employees will be terminated

36 employees will be terminated

31 employees will be terminated

3 employees will be terminated

12 employees termination date projected to be after October 25, 2002, but an exact date has not been determined.

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SEP 30 2002

WORKFORCE TRANSITION

September 27, 2002

Mr. James Houck
Manager, Michigan Department of Career Development
Office of Workforce Transition
5th Floor, Victor Building
201 N. Washington
Lansing, MI 48913

Re: Closing of Jacobson's Stores and Corporate Headquarters

Dear Mr. Houck:

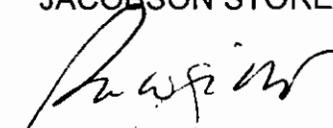
On August 28, 2002 we forwarded to you a notice of the delay in the termination of approximately 96 employees in connection with the closing of the headquarters facility in Jackson, Michigan. Most of these terminations have now taken place.

It presently appears that the terminations of approximately 11 of those affected workers will now occur within 14 days of October 12, 2002. This delay is the result of the Company's continuing obligations under various agreements approved by the United States Bankruptcy Court for the Eastern District of Michigan, Southern Division in connection with Company's pending Chapter 11 cases, as well as the Company's obligations in connection with an orderly wind-down of its operations and chapter 11 estates. These obligations include the obligation to provide corporate office support to: (a) the ongoing disposition of furniture, fixtures and equipment, real estate interests and other miscellaneous assets; (b) claims reconciliation; and (c) general estate administration and wind-down.

Please contact Yvonne Harrington at 517-764-6400 ext. 5203 with respect to any questions you may have. Thank you for your attention to this matter.

Very truly yours,

JACOBSON STORES INC.



Paul W. Gilbert
Vice Chairman

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OCT 29 2002

WORKFORCE TRANSITION

JACOBSON STORES INC.

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3333 SARGENT ROAD
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October 23, 2002

Mr. James Houck
Manager, Michigan Department of Career Development
Office of Workforce Transition
5th Floor, Victor Building
201 N. Washington
Lansing, MI 48913

Re: Closing of Jacobson's Stores and Corporate Headquarters

Dear Mr. Houck:

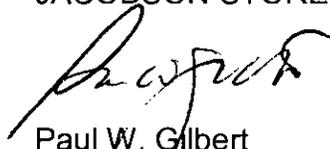
On September 27, 2002 we forwarded to you a notice of the delay in the termination of approximately 11 employees in connection with the closing of the headquarters facility in Jackson, Michigan. Most of these terminations have now taken place.

It presently appears that the terminations of approximately 2 of those affected workers will now occur within 14 days of November 1, 2002, and 3 of those affected workers will now occur within 14 days of November 29, 2002. This delay is the result of the Company's continuing obligations under various agreements approved by the United States Bankruptcy Court for the Eastern District of Michigan, Southern Division in connection with Company's pending Chapter 11 cases, as well as the Company's obligations in connection with an orderly wind-down of its operations and chapter 11 estates. These obligations include the obligation to provide corporate office support to: (a) the ongoing disposition of furniture, fixtures and equipment, real estate interests and other miscellaneous assets; (b) claims reconciliation; and (c) general estate administration and wind-down.

Please contact Yvonne Harrington at 517-764-6400 ext. 5203 with respect to any questions you may have. Thank you for your attention to this matter.

Very truly yours,

JACOBSON STORES INC.



Paul W. Gilbert
Vice Chairman

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AUG - 7 2002

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TELEPHONE: (517) 764-6400
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July 25, 2002

Mr. James Houck,
Manager, Michigan Department of Career Development
Office of Workforce Transition
5th Floor, Victor Building
201 N. Washington
Lansing, MI 48913

Re: Closing of Jacobson's Stores

Dear Mr. Houck:

This is your notice pursuant to the Worker Adjustment and Retraining Notification Act (W.A.R.N.) that Jacobson Stores Inc. will close its stores at the following locations on or within 14 days of October 1st. The closures will be permanent and will constitute a facility closing under the W.A.R.N. act.

300 Briarwood Circle
Ann Arbor, MI 48108

1982 W. Grand River Avenue
Okemos, MI 48864

2255 E. Wealthy Street
E. Grand Rapids, MI 49506

17000 Kercheval Street
Grosse Pointe, MI 48230

336 W. Maple Road
Birmingham, MI 48009

1220 Walton Blvd.
Rochester hills, MI 48307

37500 Six Mile Road
Livonia, MI 48152

For further information regarding these closings, please contact me at (517) 764-6400, ext. 2209.

Sincerely,

JACOBSON STORES INC.


James K. Delaney
Vice President, Human Resources