



April 11, 2006

Deborah Hennessey  
Michigan Department of Labor and Economic Growth  
Bureau of Workforce Programs  
Workforce Transition Division, Rapid Response Section  
201 North Washington Square, 5<sup>th</sup> Floor  
Lansing, MI 48913

Dear Ms. Hennessey:

This letter constitutes notice under the Federal Worker Adjustment and Retraining Notification Act ("WARN"), 29 U.S.C. §2102 et seq., and related Department of Labor Regulations, that there will be a "mass layoff" or "plant closing", as defined by WARN, of the Fairlane Town Center Lord & Taylor located at 18900 Michigan Avenue, Dearborn, MI 48126. We expect this action to be permanent and to commence during the period between June 17, 2006 and June 30, 2006.

Enclosed is a list of job titles of positions expected to be affected at this time, the number of affected employees in each job classification and the dates these employees are expected to be separated. The affected employees do not have "bumping rights" and are not represented by any labor organization or other representative. Each employee will be given a description of their benefits and other job opportunities within the company.

For further information, please contact Thomas K. Halpin at (212) 391-3279.

Sincerely,



Bruce Kelso  
SVP, Human Resources

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