

*Marshall Field's*

(31)

May 5, 2006

Deborah Hennessey  
Michigan Department of Labor & Economic Growth  
Workforce Transition Division  
Rapid Response Section  
201 N. 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 "plant closing" or "mass layoff, as defined by WARN, at the Marshall Field's Distribution Center located at 25295 Guenther Road, Warren, MI 48091.

The expected date of the employment loss will occur between July 23, 2006 and August 5, 2006. These job actions will be permanent.

The affected employees do not have "bumping rights" and are not represented by any labor organization or other representative. Affected employees have been given a description of their benefits.

The job titles, number of affected employees and anticipated dates of separation are set forth on the attached chart.

It will take several months to complete the mass layoff. If other actions follow those set forth in this notice, WARN notices will be issued as required.

For further information, please contact Betty Kindness at 612-375-3980.

Sincerely,



Anne E. Mulder  
Sr. Vice President  
Human Resources

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