



Samuel, Son & Co. Midwest Inc.  
20001 Sherwood Avenue  
Detroit, Michigan 48234  
(313) 893-5000  
(800) 521-0870  
(313) 893-8422 Fax  
www.samuel.com

RECEIVED

SEP 08 2005

J.C. Borremans  
Vice-President, Administration & Purchasing  
Direct: (313) 893-3634  
Fax: (313) 893-0527  
jcborremans@samuel.com

RAPID RESPONSE  
WORKFORCE PROGRAMS

August 31, 2005

HAND DELIVERED

***This letter was individually hand delivered to: Ms. Christine McMurray, Ms. Laura Persello, Ms. Jaclyn Matthews, Ms. Mabel Scott, Mr. Stojan Pancevski, Mr. Kerry Sayers, Mr. Derek Varley, Mr. Zako Matovski and Mr. Angelko Spasenoski.***

RE: WARN Act Notice

We are writing to notify you, pursuant to the Worker Adjustment and Retraining Notification Act, 29 U.S.C. § 2101 et seq., of the anticipated discontinuation of certain production operations at the Samuel, Son & Co. Midwest Inc. facility located at 20001 Sherwood Avenue, Detroit, Michigan. Many employees at the facility are expected to be permanently laid off. It is anticipated that you will be permanently laid off and your employment will end during the 14-day period beginning October 30, 2005.

While there are no "bumping rights" for salaried employees, there may possibly be jobs you will be eligible to transfer into depending upon who accepts other alternatives.

If you have any questions regarding this matter, or wish additional information, please contact J.C. Borremans, Vice President, at (313) 893-5000.

Sincerely,

Samuel, Son & Co. Midwest Inc.

J.C. Borremans  
Vice President, Administration

cc: Mayor Kwame Kilpatrick  
Michigan Jobs Commission



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August 31, 2005

**VIA FAX (734) 374-8405**  
**AND REGULAR MAIL**

Mr. Scott Dewberry  
District 2  
United Steel Worker's of America  
AFL-CIO-CLC  
13233 Hancock Drive  
Taylor, MI 48180-4766

RE: WARN Act Notice

Dear Mr. Dewberry:

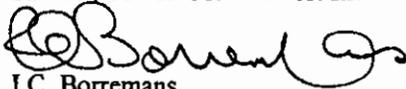
We are writing to notify you, pursuant to the Worker Adjustment and Retraining Notification Act, 29 U.S.C. § 2101 *et seq.*, of the anticipated discontinuation of certain production operations at the Samuel, Son & Co. Midwest Inc. facility located at 20001 Sherwood Avenue, Detroit, Michigan. This action will result in permanent layoffs of Union-represented employees in all classifications, which layoffs are expected to take place during the 14-day period beginning October 30, 2005.

Attached is a listing of the job titles that will be affected. Bumping rights will apply in accordance with the collectively bargained agreement between the Company and the Union. Consequently, we do not know at this time exactly who will experience an employment loss.

If you have any questions regarding this matter, or wish additional information concerning these layoffs, please contact J.C. Borremans, Vice President, at (313) 893-5000.

Sincerely,

Samuel, Son & Co. Midwest Inc.

  
J.C. Borremans  
Vice-President, Administration

cc: Mayor Kwame Kilpatrick  
Michigan Jobs Commission

Attachments

*A Member of the Steel Service Center Institute*