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WORKFORCE TRAINING DIV.
WORKFORCE PROGRAMS

January 26, 2006

Deborah E. Hennessey, Section Chief
Rapid Response Section
Bureau of Workforce Programs
Michigan Department of Labor & Economic Growth
Victor Office Center – 5th Floor
201 N. Washington Square
Lansing, Michigan 48913

Dear Ms. Hennessey:

While Powerline does not believe that the Worker Adjustment and Retraining Notification Act (WARN), 29 USC § 2101 *et seq* applies, the company has, nonetheless, chosen to notify all appropriate parties as soon as practicable of very recent developments that are forcing us to terminate operations at the Powerline plant located at 1400 Axtell Road, Troy, MI 48084, effective as early as January 30, 2006. Despite our best efforts to maintain our customer base and remain in our facility, we have recently learned that those efforts were unsuccessful.

The plant closing will include the entire plant. Up to sixty-five (65) employees at the plant will be affected by the closure. These employees are not represented by a union and do not have bumping rights.

For further information, you may contact Paul Dexel at [989-984-0023] during normal business hours.

Sincerely,

A handwritten signature in black ink that reads 'Gary L. Holey' with a stylized flourish at the end.

By: Gary L. Holey
Manager
Tawas Acquisition Co., LLC d/b/a

Tawas/Powerline

1400 Axtell Road, Troy, MI 48084