



via Facsimile and U.S. Mail

June 30, 2005

Workforce Transition Unit
MICHIGAN DEPARTMENT OF CAREER DEVELOPMENT
201 N. Washington Square
Victor Office Center, 5th Floor
Lansing, Michigan 48913

Re: Layoffs /WARN Notice

Dear Sir/Madam:

In a letter dated May 3, 2005 ("May 3rd Letter"), Tiercon Industries (USA), Inc. ("Tiercon") notified you in writing, pursuant to the Worker Adjustment and Retraining Notification Act (the "WARN Act"), 29 U.S.C. §2101, *et. seq.*, that Tiercon was closing its business operation and permanently laying off approximately 104 employees from its facility located at 555 East Huron Avenue, Vassar, Michigan. The layoffs and plant closing were scheduled to occur on July 2, 2005. This letter supplements the May 3rd Letter.

To permit Tiercon to satisfy certain continuing contractual obligations and to effectuate an orderly wind-down of the operations, the Original Closing Date will be extended. The Vassar facility will close between July 8, 2005 and July 21, 2005 (the "Revised Closing Period"). This letter, together with the May 3rd Letter, will serve as official notice that during the Revised Closing Period employees will be permanently laid off with no bumping, transfer or reassignment rights. Please consider this letter, together with the May 3rd Letter, to be your official notice as required by the Worker Adjustment and Retraining Notification Act (the "WARN Act"), including under 29 U.S.C. §§2102(b)(1) and (2)(A) and 29 C.F.R. 639.10(a).

Should you have any questions, please contact Dan Taylor at 555 East Huron Avenue, Vassar, Michigan 48768; (989) 823-8000.

Very truly yours,

Tiercon Industries (USA), Inc.



via Facsimile and U.S. Mail

May 3, 2005

Workforce Transition Unit
MICHIGAN DEPARTMENT OF CAREER DEVELOPMENT
201 N. Washington Square
Victor Office Center, 5th Floor
Lansing, Michigan 48913

Re: *Layoffs /WARN Notice*

Dear Sir/Madam:

This letter shall serve as notice pursuant to the Worker Adjustment and Retraining Notification Act (the "WARN Act"), 29 U.S.C. §2101, *et seq.*, that Tiercon Industries (USA), Inc. ("Tiercon") will be permanently laying off approximately 104 employees on July 2, 2005 from its facility located at 555 East Huron Avenue, Vassar, Michigan 48768.

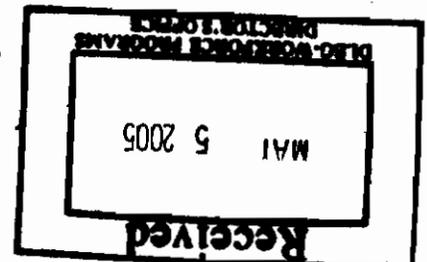
A list of the potentially affected employees is attached with their respective layoff dates indicated. The employees affected have no bumping, transfer or reassignment rights.

This notice is being provided pursuant to the WARN Act, which requires employers to give notice to certain governmental agencies or officials of a mass layoff or plant closing. Should you have any questions, please contact Dan Taylor at 555 E. Huron Avenue, Vassar, Michigan 48768, (989) 823-8000

Very truly yours,

Tiercon Industries (USA), Inc.

DETROIT.1793488.1 4/29/2005



Tiercon Industries (USA), Inc. 555 E. Huron Avenue, Vassar, Michigan 48768



Tiercon Industries (USA), Inc.
555 E. Huron Ave, Vassar, MI 48768
WARN Act Notice
 Job Title Listing

Termination Date: July 2, 2005

<u>Dept</u>	<u>Hourly (H)/ Salaried (S)</u>	<u>Job Title/ Description</u>	<u>Dept</u>	<u>Hourly (H)/ Salaried (S)</u>	<u>Job Title/ Description</u>
1) Quality	H	Quality Inspector	51) Maintenance	S	2nd shift maint.
2) Production	H	Latch Line	52) Materials	H	Hi-Lo Driver
3) Production	H	Paint Line	53) Production	H	Paint Line
4) Supervisor	S	2nd shift super.	54) Production	H	Latch Line
5) HR/Payroll	S	HR Coord. & Payroll	55) Production	H	Latch Line
6) Production	H	Paint Line	56) Quality	S	Quality Inspector
7) Production	H	Latch Line	57) Production	H	Latch Line
8) Production	H	Latch Line	58) Supervisor	H	Paint Line
9) Indirect	H	Janitor	59) Production	H	Latch Line
10) Production	H	Latch Line	60) Production	H	Latch Line
11) Production	H	Latch Line	61) Production	H	Latch Line
12) Production	H	Latch Line	62) Materials	H	Hi-Lo Driver
13) Production	H	Latch Line	63) Quality	H	Quality Inspector
14) Production	H	Latch Line	64) Production	H	Latch Line
15) Quality	S	Quality	65) Production	H	Latch Line
16) Production	H	Latch Line	66) Production	H	Latch Line
17) Production	H	Latch Line	67) Production	H	Latch Line
18) Quality	S	Supplier Quality Assurance	68) Production	H	J-Car Sequencing
19) Production	H	J-Car Sequencing	69) Administration	S	Purchasing Mgr.
20) Production	H	Latch Line	70) Administration	S	Engineer
21) Supervisor	S	Latch Super	71) Production	H	Paint Line
22) Production	H	Latch Line	72) Production	H	latch line
23) Production	H	Latch Line	73) Production	H	Latch line
24) Administration	S	Accounts Receivable	74) Production	H	Latch Line
25) Quality	S	Quality	75) Production	H	Latch Line
26) Production	H	Latch Line	76) Supervisor	S	Latch Super
27) Materials	S	Customer Service	77) Production	H	Paint Line
28) Painter	H	Kaum. Painter	78) Indirect	H	Janitor
29) Quality	H	Quality Inspector	79) Production	H	Latch Line
30) Production	H	Latch Line	80) Production	H	Latch Line
31) Adm. Mgr.	S	Finance Dept	81) Production	H	Latch Line
32) Production	H	Latch Line	82) Administration	S	Computer Tech
33) Supervisor	S	2nd shift super.	83) Production	H	Latch Line
34) Molding Super	S	Molding	84) Production	H	Latch Line
35) Production	H	Pumps	85) Production	H	Latch Line
36) Production	H	Latch Line	86) Production	H	Latch Line
37) Production	H	Paint Line	87) Production	H	Latch Line
38) Production	H	Latch Line	88) Production	H	Latch Line
39) Production	H	Latch Line	89) Administration	S	General Mgr.
40) Maintenance	S	Maintenance	90) Production	H	Latch Line
41) Production	H	Latch Line	91) Production	H	Latch Line
42) Materials	S	Warehouse Super	92) Administration	S	Accounts Payable
43) Production	H	Latch Line	93) Production	H	Paint Line
44) Quality	H	Quality Inspector	94) Maintenance	S	Tool Room
45) Materials	H	Production	95) Production	H	Paint Line
46) Quality	H	Quality Inspector	96) Materials	H	Hi-Lo Driver
47) Production	H	Latch Line	97) Production	H	Latch Line
48) Production	H	Latch Line	98) Supervisor	S	Paint Line Super
49) Production	H	Latch Line	99) Production	H	Latch Line
50) Production	H	Latch Line	100) Production	H	Latch Line
			101) Production	H	Paint Line



via Facsimile and U.S. Mail

July 21, 2005

RECEIVED

Workforce Transition Unit
MICHIGAN DEPARTMENT OF CAREER DEVELOPMENT
201 N. Washington Square
Victor Office Center, 5th Floor
Lansing, Michigan 48913

JUL 27 2005

**RAPID RESPONSE
WORKFORCE PROGRAMS**

Re: Layoffs /WARN Notice

Dear Sir/Madam:

In a letter dated May 3, 2005 (the "May 3rd Letter"), Tiercon Industries (USA), Inc. ("Tiercon") notified you that its was closing its business operation and permanently laying off approximately 104 employees from its facility located at 555 East Huron Avenue, Vassar, Michigan. In a subsequent letter dated June 30, 2005 (the "June 30th Letter"), Tiercon revised the original closing date, and notified you that its business operations would close between July 8, 2005 and July 21, 2005. This letter supplements the May 3rd Letter and the June 30th Letter.

To permit Tiercon to conduct a final inventory, liquidate the inventory and otherwise effectuate an orderly wind-down of the operations, the closing date will be extended with regard to 12 employees only. The manufacturing operations of Tiercon will cease on or before July 21, 2005, but the limited aforementioned activities will continue until July 29, 2005. This letter, together with the May 3rd Letter and the June 30th Letter, will serve as official notice that, effective July 29, 2005, Tiercon's 12 remaining employees will be permanently laid off with no bumping, transfer or reassignment rights. A list of the 12 affected individuals is enclosed for your review. Please consider this letter, together with the May 3rd Letter and the June 30th Letter, to be your official notice, as required by the Worker Adjustment and Retraining Notification Act (the "WARN Act"), including under 29 U.S.C. §§2102(b)(1) and (2)(A) and 29 C.F.R. 639.10(a).

Should you have any questions, please contact Dan Taylor at 555 East Huron Avenue, Vassar, Michigan 48768; (989) 823-8000.

Very truly yours,

Tiercon Industries (USA), Inc.

DETROIT.1844854.1