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10/20/04
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Vehma International of America, Inc.

Vehma Manufacturing
1300 Coolidge Highway
Troy, MI 48084
Tel: 248/729-2100
Fax: 248/729-2118

October 20, 2004

State of Michigan
Department of Labor and Economic Growth
Workforce Development
Attn: Deborah Hennessy
201 North Washington Square
5th Floor Victor Bldg.
Lansing, MI 48913

Dear Ms. Hennessy:

Regrettably, due to our current business circumstances, Vehma International of America, Inc. has found it necessary to layoff employees from their positions at the Company's facility located at 1300 Coolidge Troy, Michigan 48084 which will be closing. These layoffs will be permanent.

The layoffs will affect seventy-one employees. Exact dates of the layoffs have not been determined, but they will begin no earlier than December 19, 2004 and no later than January 1, 2005.

To the extent that these layoffs constitute a mass layoff and/or a plant closing under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill the Act's requirements. By providing this letter, however, Vehma International of America, Inc. does not concede that the Act applies or that notices are otherwise required.

For further information, please contact Larry Emmerling, Assistant General Manager at (248) 729-2100.

Very truly yours,

Frank A. Horton
Executive Vice President
Cosma Engineering

Certified ISO 9001 / QS 9000

Vehma Engineering
37720 Interchange Dr.
Farmington Hills, MI 48335
Tel: 248/893-2070
Fax: 248/893-2079

Vehma Prototype
1200 Chicago Road
Troy, MI 48083
Tel: 248/585-4800
Fax: 248/585-4221

Vehma Engineering
1807 East Maple Road
Troy, MI 48083
Tel: 248/689-5512
Fax: 248/689-6197



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DEC 20 2004

December 17, 2004

WORKFORCE TRANSITION

State of Michigan
Department of Labor and Economic Growth
Workforce Development
Attn: Deborah Hennessy
201 North Washington Square
5th Floor Victor Bldg.
Lansing, MI 48913

Dear Ms. Hennessy:

On October 20, 2004, Frank Horton informed you that due to our current business circumstances, Vehma International of America, Inc. had found it necessary to layoff employees from their positions at the Company's facility located at 1300 Coolidge Troy, Michigan 48084 which will be closing. These layoffs will be permanent.

Mr. Horton further advised you that layoffs would affect seventy-one employees. Exact dates of the layoffs had not been determined, but they were expected to begin no earlier than December 19, 2004 and no later than January 1, 2005.

I am now writing to inform you that, due to customer requirements and the availability of raw materials, the layoff dates for these employees has been extended. The exact extended layoff dates for the remaining sixty-five employees has not been determined, but they are expected to begin no earlier than January 17, 2005 and no later than January 30, 2005.

To the extent that these layoffs constitute a mass layoff and/or a plant closing under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill the Act's requirements. By providing this letter, however, Vehma International of America, Inc. does not concede that the Act applies or that notices are otherwise required.

For further information, please contact me directly at (248) 729-8208.

Very truly yours,

Larry Emmerling
Assistant General Manager

Certified ISO 9001 / QS 9000

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37720 Interchange Dr.
Farmington Hills, MI 48335
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January 20, 2005

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JAN 21 2005

**RAPID RESPONSE
WORKFORCE PROGRAMS**

State of Michigan
Department of Labor and Economic Growth
Workforce Development
Attn: Deborah Hennessy
201 North Washington Square
5th Floor Victor Bldg.
Lansing, MI 48913

Dear Ms. Hennessy:

On October 20, 2004, Frank Horton informed you that due to our current business circumstances, Vehma International of America, Inc. had found it necessary to layoff employees from their positions at the Company's facility located at 1300 Coolidge Troy, Michigan 48084 which will be closing. These layoffs will be permanent.

Mr. Horton further advised you that layoffs would affect seventy-one employees. Exact dates of the layoffs had not been determined, but they were expected to begin no earlier than December 19, 2004 and no later than January 1, 2005.

On December 17, 2004, I advised you that layoffs would affect sixty-five employees. Exact dates of the layoffs had not been determined, but they were expected to begin no earlier than January 17, 2005 and no later than January 30, 2005.

I am now writing to inform you that, due to customer requirements and the availability of raw materials, the layoff dates for these employees has been extended. The exact extended layoff dates for the remaining sixty-one employees has not been determined, but they are expected to begin no earlier than February 3, 2005 and no later than February 16, 2005.

To the extent that these layoffs constitute a mass layoff and/or a plant closing under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill the Act's requirements. By providing this letter, however, Vehma International of America, Inc. does not concede that the Act applies or that notices are otherwise required.

For further information, please contact me directly at (248) 729-8208.

Very truly yours,

Larry Emmerling
Assistant General Manager

Certified ISO 9001 / QS 9000

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February 17, 2005

State of Michigan
Department of Labor and Economic Growth
Workforce Development
Attn: Deborah Hennessy
201 North Washington Square
5th Floor Victor Bldg.
Lansing, MI 48913

Dear Ms. Hennessy:

Regrettably, due to our current business circumstances, Vehma International of America, Inc. has found it necessary to layoff employees from their positions at the Company's facility located at 1300 Coolidge Troy, Michigan 48084 which will be closing. These layoffs will be permanent.

The layoffs will affect twenty employees. Exact dates of the layoffs have not been determined, but they will begin no earlier than April 18, 2005 and no later than May 1, 2005.

To the extent that these layoffs constitute a mass layoff and/or a plant closing under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill the Act's requirements. By providing this letter, however, Vehma International of America, Inc. does not concede that the Act applies or that notices are otherwise required.

For further information, please contact Phaedra Stanulis, Human Resources Manager, at (248) 729-2100.

Very truly yours,

Stephen J. Flannery
Project Manager
Cosma Structures

RECEIVED

FEB 18 2005

**RAPID RESPONSE
WORKFORCE PROGRAMS**

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