



RECEIVED  
2008 DEC 15 AM 8:57

December 10, 2008

Mr. Jim Turner  
State of Ohio Dept. of Job & Family Services  
145 S. Front St.  
Columbus, OH 43215

Dear Mr. Turner,

Regrettably, due to our current business circumstances, Lordstown Seating Systems, Div. Magna Seating of America has found it necessary to lay off employees from their positions at the Company's facility located at 1702 Henn Parkway, Lordstown, OH 44481.

Exact dates of the layoffs have not been determined, but they will begin no earlier than January 5, 2009 and no later than January 18, 2009.

The total number of affected employees is believed to be 237.

While we hope that a significant number of employees will eventually be recalled, based on the uncertain conditions facing the industry and our customer, these layoffs should be considered permanent at the present time.

To the extent that these layoffs constitute a "mass layoff" or "plant closing", as those terms are defined under the Worker Adjustment and Retraining Notification Act (WARN), this letter is intended to fulfill the Act's requirements. By providing this letter, however, Lordstown Seating Systems, Div. Magna Seating of America Magna Seating Systems – Lordstown does not concede that the Act applies or that notices are otherwise required.

If you would like further information, please contact me at (330) 824-0202.

Sincerely,

A handwritten signature in black ink that reads 'Ryan Moransky'.

Ryan Moransky  
Human Resource Manager