March 20, 2008

Jim Turner
Chief, Rapid Response Section
Ohio Department of Job and Family Services
4020 E. 5th Avenue
Columbus, OH 43219

Dear Mr. Turner:

The Baja Marine plant, located at 1520 Isaac Beal Road, Bucyrus, OH 44820, will be permanently closing and laying off approximately 283 full-time employees. This layoff will occur over a 4-month period. Approximately 185 full-time employees will be laid off May 23, 2008, with the remaining 98 full-time employees laid off during the course of the 4-month ramp down period. The layoffs will be permanent.

The number of employees described above includes those who may reasonably be expected to suffer an employment loss due to the company's layoff procedure. Attached is a list of the anticipated job titles of positions to be affected, the number of affected employees in each job classification, and the anticipated layoff schedule.

All employees that will be affected by the May 23, 2008, layoff will be notified at least 60 days prior, and the balance will be notified at least 60 days prior to their layoff dates. In addition, I have notified the appropriate local officials of the layoffs.

If I can be of any further assistance or provide any further information, please do not hesitate to contact me at 419-563-2157.

Sincerely,

David Olson President Baja Marine Corporation

Attachment