

605 Miami Street
Urbana, OH 43078



RECEIVED
OHIO DEPARTMENT
JOB & FAMILY SERVICES
Phone: (937) 652-2181
Fax: (937) 653-8352

Q3 JMC, Inc. 2008 FEB 25 A 10: 35
Certified to ISO/TS16949:2002

OFFICE OF
WORKFORCE DEVELOPMENT

February 21, 2008

Ohio Department of Jobs and Family Services
Rapid Response Section
P.O. Box 1618
145 S. Front Street
Columbus, OH 43216-1618

Re: Notice of Mass Layoff

Dear Sir or Madam:

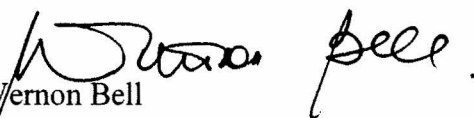
As you may know, Q3 Stamped Metal, Inc. (the "Company") will be conducting a permanent mass layoff at its plant in Urbana, Ohio. The Company is hereby giving you notice that the Company will be conducting a permanent mass layoff at its plant at 605 Miami Street, Urbana, OH 43078.

The Company anticipates that the first separation of employment will commence between March 3 and March 17 and that it will be completed by March 31. The Company anticipates that approximately 90 employees will be affected by the Company's closing of its Urbana plant during this period. No bumping rights exist. None of the employees are represented by a union.

The Company is giving you less than sixty days' notice, because International Truck and Engine Corporation ("Navistar") recently advised the Company that it will not be purchasing any further materials from the Company after March 31, 2008. Navistar represents more than 90 percent of the Company's sales, and, at the present time, the Company does not believe it can replace those sales quickly. The Company did not know Navistar was considering taking its business elsewhere.

If you need any further information with respect to the foregoing, you should contact me by phone at (614) 851-4834, or by email at vbelle@q3inds.com.

Sincerely,


W. Vernon Bell
CFO, Vice President & General Manager