

March 3, 2009

VIA FACSIMILE (517.373.4648) AND CERTIFIED MAIL RETURN RECEIPT REQUESTED

Chong-Anna Canfora, Director Rapid Response Section Department of Labor and Economic Growth 611 West Ottawa Street, 4th Floor P.O. Box 30004 Lansing, Michigan 48909 RECEIVED

MAR 18 2009

RAPID RESPONSE WORKFORCE PROGRAMS

Dear Ms. Canfora:

The purpose of this letter is to inform your office that business conditions have forced Foamade Industries, Inc. ("Foamade") to permanently discontinue its operations and close its Michigan facilities located at 2550 Auburn Court, Auburn Hills, MI, 48326, at 205 Development Drive, Hillsdale, Michigan 49242, and at 260 Industrial Drive, Hillsdale, MI 49242. As of the date of this letter, approximately 60 employees remain at these combined facilities to continue the wind down of its business and financial affairs, and full closure of the facility will occur by May 16, 2009.

Foamade management pursued every realistic opportunity it had to negotiate a solution with Foamade's creditors, including the possibility of a sale or a refinancing to keep the company operating. Once closure became inevitable, we worked to keep running as long as possible. However, due to a substantial drop in business, total closure of Foamade's Auburn Hills and Hillsdale operations is unavoidable.

Should you have any questions, please contact David Steinberg at 248-852-6010.

Sincerely,

Rena Taylor-Cross

Kena Taylor Cer

Foamade Industries, Inc. Management