

July 12, 2007

Workforce Transition Unit  
MICHIGAN DEPARTMENT OF CAREER DEVELOPMENT  
201 N. Washington Square  
Victor Office Center, 5th Floor  
Lansing, Michigan 48913

**Re:    *Layoffs /WARN Notice***

Dear Sir/Madam:

This letter shall serve as notice pursuant to the Worker Adjustment and Retraining Notification Act (the "WARN Act"), 29 U.S.C. §2101, *et seq.*, that Thule Towing Systems, Inc. ("Thule") will be permanently laying off approximately 103 employees between September 12, 2007 and June 30, 2008 from its Valley Automotive operations located at 32501 Dequindre, Madison Heights, Michigan 48071. The employees have no seniority, bumping or transfer rights. A list containing the name of each employee that will be affected, along with their job title, is attached.

This notice is being provided pursuant to the WARN Act, which requires employers to give notice to certain governmental agencies or officials of a mass layoff or plant closing. Should you have any questions, please contact Jennifer Rizk at 32501 Dequindre, Madison Heights, Michigan 48071, telephone (248) 588-6900 ext. 130.

Very truly yours,

Thule Towing Systems, Inc.

Attachment

**RECEIVED**

JUL 16 2007

*Valley*