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December 15, 2007

Via United Parcel Service

Bureau of Workforce Services, Rapid Response Service Ohio Department of Job & Family Services, WARN Act 4020 E. Fifth Avenue Columbus, Ohio 43219

Dear Sir or Madam:

With regret, this letter is to notify you that due to difficult market conditions it is likely that the Company will decide to permanently close its entire aluminum extrusion manufacturing operation at the Company's facility located at 706 South State Street, Girard, Ohio 44420. The United Steelworkers of America, Local Union 4564 represents the affected production and maintenance employees. The Company has informed the Union that it does not see labor costs as a factor affecting the decision but that the Company is willing to discuss the decision with the Union, and the Union has requested meetings in early January. However, unless those discussions change the Company's view of the decision it will become final in January, 2008 with the first employment terminations in February, 2009 and final closing in March, 2008.

The attached Appendix A lists production and maintenance employees who will be affected by the closing and anticipated dates of employment termination (within fourteen days and subject to change due to bumping rights applicable during the phase-down period), as well as information regarding Union representatives. The attached Appendix B lists employment termination dates (within fourteen days) of salaried employees whom it is known at this point will be affected. Salaried employees are not represented by a labor organization and there are no bumping rights applicable. Appendix B includes two employees at a separate Company facility located at 643 Henry St., Niles, Ohio 44446, whose employment would terminate as a result of closing of the Girard facility.

If you have any questions regarding this matter, please contact me at (847) 810-3225.

Very truly yours,

INDALEX INC.

Dale Tabinowski

Senior Vice President of

Human Resources