



8146 Bavaria Road Macedonia, Ohio 44056 Phone: 216. 581-2600 Fax: 330. 963-6671
www.excelloeng.com

NOTICE TO STATE DISLOCATED WORKER UNIT

APRIL 24, 2008

BY CERTIFIED MAIL

Jim Turner
Chief, Rapid Response Section
Ohio Department of Job and Family Services
Worker Adjustment Retraining Notification (WARN) Act
145 South Front Street
P.O. Box 1618
Columbus, OH 43216-1618

Re: WARN Notice

Dear Mr. Turner,

Pursuant to the Workers Adjustment Retraining Notification (WARN) Act, this letter is to notify you that Excello Engineered Systems, LLC has developed plans to permanently shut down the Company's facility located at **8146 Bavaria Road, Macedonia, OH**. Consistent with these plans, employment separations are expected to commence on or about **May 31, 2008**. These plans, when finalized, will be permanent and they will involve the entire facility.

At this time, the Company has determined that all Union employees, Salaried Exempt and Salaried Non-Exempt will be permanently separated from employment with the Company during a 14-day period commencing on **May 31, 2008**. This announcement and the above timetable are based on the best information currently available. However, various factors may affect the timing of any employment terminations. You will be informed of any significant changes in these plans as additional information becomes available.

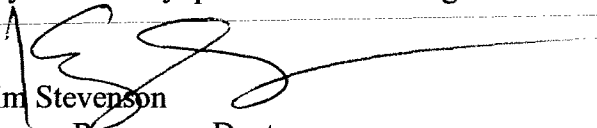
Due to the unforeseen and abrupt loss of business with Ford Motor Company, one of our largest customers, we were unable to give the 60-day advance notice. Our hope and belief was that the lay-offs would not be permanent and that the Company would be

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able to recall these employees. But, due to the unforeseen circumstances surrounding the loss of Ford, the continued attempts to sell the Company and/or to obtain capital whereby employees would be able to keep their jobs, did not come to fruition timely. Thus, the Company is now permanently closing.

All Union Employees affected are represented by Production Workers Local 148. In compliance with the WARN Act, the Company has notified the following bargaining agent/local union official of the Production Workers Local 148: John Wettrick, Business Agent, Production Workers Local 148, 447 Waterbury, Eastlake, OH 44095.

If you have any questions concerning this WARN notice, please contact me.



Kim Stevenson
Human Resources Dept.
Excello Engineered Systems, LLC