



Collins & Aikman Corporation
Sterling Heights Operations
6600 15 Mile Road
Sterling Heights, MI 48312

January 2, 2007

Deborah Hennessey
Rapid Response Manager
Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs
Workforce Transition Division, Rapid Response Section
201 North Washington Square, 5th Floor
Lansing, MI 48913

Re: **WARN Notice**

Dear Ms. Hennessey:

Pursuant to the Worker Adjustment and Retraining Notification Act of 1988 (the "WARN Act"), please be advised that Collins & Aikman Corporation (with its subsidiaries, the "Company") expects to permanently cease all operations and close its Sterling Heights facility located at 6600 15 Mile Road, Sterling Heights, MI 48132 on or by March 3, 2007. The entire plant will be closed. Notice has been provided today to all employees.

The Company expects permanent layoffs to occur on or by March 3, 2007. There are no bumping rights. There is a union at this facility. The contact is Clarence Presley, UAW President Local 155, 7420 Murthum, Warren, MI 48092. The Company is aware that under WARN it is required to provide 60 days notice of the closing starting with today's date. If layoffs are implemented before March 3, 2007, affected employees will continue to receive their regular base pay and benefits from the date employment is terminated through March 3, 2007, so that they will receive the equivalent of 60 days pay and benefits from today's date.

Additional information will be supplied to your office as required by law. Should you have any questions, please contact Catherine Sanchez – Human Resources on (586) 795-7891 located at 6600 15 Mile Road, Sterling Heights, MI 48132.

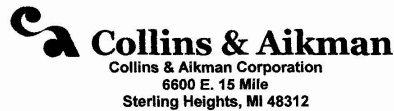
Sincerely,

Executive Vice President
Human Resources
Collins & Aikman Corporation
26533 Evergreen Rd., Ste. 900
Southfield, MI 48076
Ph: 248.728.4840
Cell: 810.772.9487
Fax: 248.728.2087

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RAPID RESPONSE
WORKFORCE PROGRAMS



February 28, 2007

Ms. Deborah Hennessey
Rapid Response Manager
Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs
Workforce Transition Division, Rapid Response Section
201 North Washington Square, 5th Floor
Lansing, MI 48913

Re: Supplemental WARN Act Notice

Dear Ms. Hennessey:

On January 2, 2007, your office was notified pursuant to the Worker Adjustment and Retraining Notification ("WARN") Act of the pending closure of the Collins & Aikman Corporation's Sterling Heights, MI facility. The purpose of this supplemental notice is to advise you of the specific dates that layoffs are now expected to occur. Such dates have not been communicated earlier because the Company has been unable until now to reasonably estimate the layoff schedule at this facility.

The attached exhibit reflects the dates layoffs are expected to begin the job titles of positions to be affected and the number of affected employees in each job classification. Additional information will be supplied as required by law.

Should you have any questions, please contact Mr. Gary Celestini, HR Manager at 586-795-7890

Sincerely,

Executive Vice President
Human Resources
Collins & Aikman Corporation
26533 Evergreen Rd., Ste. 900
Southfield, MI 48076
Ph: 248.728.4840
Cell: 810.772.9487
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RAPID RESPONSE
WORKFORCE PROGRAMS

Exhibit A.
Collins & Aikman
Sterling Heights Operation
February 28, 2007

Number of Employees Targeted for Layoff:	15
Last Day of Work:	March 9, 2007
Classification Affected:	Injection Molding Operator (15)



Collins & Aikman Corporation
Sterling Heights Operations
6600 E. 15 Mile Rd.
Sterling Heights, MI 48312

March 2, 2007

Ms. Deborah Hennessey
Rapid Response Manager - Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs - Workforce Transition Division, Rapid Response Section
201 North Washington Square, 5th Floor
Lansing, MI 48913

Re: **WARN Notice**

Dear Ms. Hennessey:

This notice is being issued pursuant to the Worker Adjustment and Retraining Notification Act of 1988 (the "WARN Act"), and supplements a WARN notice provided to you on January 2, 2007. As previously explained, due to financial circumstances of Collins & Aikman Corporation (with its subsidiaries, the "Company"), the Company expects to incur a significant reduction in the workforce in connection with the permanent cessation of all operations at its Sterling Heights facility at 6600 E. 15 Mile Road, Sterling Heights, MI 48312. Based on recent developments the Company is now able to predict with reasonable certainty that the Sterling Heights operations will be shut down by July 1, 2007. Notice has been provided today to all employees.

The Company expects permanent layoffs to occur on or by July 1, 2007. There are no bumping rights. There is a union at this facility. The contact for the union is Mike Stone, UAW International Rep for Local 155, 27800 George Merelli Dr., Warren, MI 48092. Of course earlier layoffs are possible due to circumstances beyond the Company's control and information about any such layoffs will be provided as it becomes available.

Additional information will be supplied to your office as required by law. Should you have any questions, please contact Gary Celestini - Human Resources Manager at (586) 795-7890 located at the Sterling Heights facility.

Sincerely,

Executive Vice President
Human Resources
Collins & Aikman Corporation
26533 Evergreen Rd., Ste. 900
Southfield, MI 48076
Ph: 248.728.4840
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RAPID RESPONSE
WORKFORCE PROGRAMS



Collins & Aikman Corporation
6600 E. 15 Mile
Sterling Heights, MI 48312

April 10, 2007

Ms. Deborah Hennessey
Rapid Response Manager
Michigan Department of Labor and Economic Growth
Bureau of Workforce Programs
Workforce Transition Division, Rapid Response Section
201 North Washington Square, 5th Floor
Lansing, MI 48913

Re: Supplemental WARN Act Notice

Dear Ms. Hennessey:

On January 2, 2007, your office was notified pursuant to the Worker Adjustment and Retraining Notification ("WARN") Act of the pending closure of the Collins & Aikman Corporation's Sterling Heights facility. Then on March 2, 2007 you were advised that the Company is now able to predict with reasonable certainty that the Sterling Heights plant operations will be permanently shut down by July 1, 2007. The purpose of this supplemental notice is to advise you of thirty-five (35) layoffs that will occur later this week (Friday, April 13) due to the Company's unexpected loss earlier this week of one of its product line contracts.

Reflected on the attached exhibit are the job titles of positions to be affected, and the number of affected employees in each job classification. The Union at this facility has been notified of these layoffs.

We will advise you of additional information as required by law. Should you have any questions, please contact Mr. Gary Celestini, HR Manager at 586-795-7890

Sincerely,

Executive Vice President
Human Resources
Collins & Aikman Corporation
26533 Evergreen Rd., Ste. 900
Southfield, MI 48076
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RAPID RESPONSE
WORKFORCE PROGRAMS

Exhibit A.
Collins & Aikman
Sterling Heights Operation
April 10, 2007

Number of Employees Targeted for Layoff: 35

Last Day of Work: April 13, 2007

Classification Affected: Injection Molding Operator (28)
Quality Inspector (3)
Die Setter (2)
Material Handler (2)