February 14, 2012

VIA FEDERAL EXPRESS

Manager - Workforce Investment Act Workforce Development Agency, State of Michigan Victor Office Center 201 N. Washington Sq., 5th Floor Lansing, Michigan 48913

Re: Mass Lay-off at Acord Leasing, LLC, 2655 Product Drive, Rochester Hills, MI 48309

Dear Sir or Madam:

This letter is written pursuant to the Worker Adjustment and Retraining Notification ("WARN") Act, 29 U.S.C. § 2101 et seq., to notify you that due to a permanent cessation of U.S. operations by its parent company, Acord Holding, LLC, Acord Leasing, LLC ("Acord Leasing") currently expects to terminate the employment of all of its workers assigned to Acord Holdings, LLC and 14 employees assigned to Accord Products, LLC at those companies' facilities located at 2655 Product Drive, Rochester Hills, MI 48309. These terminations will occur between April 16 and April 29, 2012.

Acord Leasing currently anticipates that this cessation of operations will be permanent and will result in permanent terminations of 187 non-union, Acord Leasing employees.

We have enclosed a list of the job classifications that will be affected by this closing and the number of employees who will be affected in each of those job classifications. All terminations are expected to occur between April 16 and April 29, 2012. The affected employees do not have bumping rights.

For further information regarding the plant closing please contact Erika D'Angelo at 248-852-6005, Ext. 286.

For your information, a copy of this notice is also being sent to the Mayor of the City of Rochester Hills.

The information and notice in this letter are based on the best information currently available. We will keep you informed of any significant changes to the information above if and when such changes occur.

Sincerely,

Donald Tinsley

President & Chief Executive Officer,

Acord Holdings, LLC

cc: Attachment

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FEB 1.5 2012

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WORKFORCE PROGRAMS

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LIST OF AFFECTED NON-UNION POSITIONS

NUMBER OF AFFECTED EMPLOYEES 187

Number	Job Classification
3	Officials & Managers
24	Professionals
2	Administrative Support
4	Technicians
154	Operators