

Simplicity Pattern Co. Inc.

901 Wayne Street
Niles, MI 49121-0001
269-683-4100
Fax 269-687-1500

May 22, 2007

Ms. Deborah Hennessey
Michigan Department of Career Development
201 N. Washington Square, 5th Floor
Lansing, MI 48913
FAX: (517) 373-4648

Mr. Michael T. McCauslin
Mayor
City of Niles
P.O. Box 487
Niles, MI 49120

Dear Ms. Hennessey and Mr. McCauslin:

This letter is to inform your offices of the possible plant closing by Simplicity Pattern Co. Inc. The notice is to comply with the federal Worker Adjustment and Retraining Notification (WARN) Act.

Simplicity Pattern Co. Inc. is currently determining whether to implement a plan to outsource all of its current production and distribution operations. This may result in closure of these operations in its Niles facility which is located at 901 Wayne Street, Niles, Michigan 49121. A final decision is expected to be made by May 31, 2007. If the production and distribution operations are closed, the reduction in jobs is expected to be permanent. The expected date for the first separations is July 22, 2007. Enclosed is a list of the names and job titles of potentially affected employees who are represented by collective bargaining agreements. Bumping rights may be available to some employees.

Following is a list of the collective bargaining units, and their elected officials, that represent employees at the Niles facility:

George Tedeschi
International President
Graphic Communications International Union (GCIU)
1900 L Street, NW, Ste. 800
Washington, DC 20036-5007

Nicholas Caruso
International Representative, GCIU
2315 Jewell Lane
South St Paul, MN 55075

Laura Schaffert
President GCIU Local 514-M
1841 Niles Buchanan Rd
Niles, MI 49120

R. Thomas Buffenbarger
International President
International Association of Machinists and Aerospace Workers (IAM&AW)
9000 Machinists Place
Upper Marlboro, MD 20772-2687

Dave Perkins
Business Representative, IAM&AW
1023 Fremont St
Elkhart, IN 46516

William Groote
Representative IAM&AW Local 229
1643 Barron Lake Rd
Niles, MI 49120

Leo Gerard
International President
United Steelworkers (USW)
Five Gateway Center
Pittsburgh, PA 15222

Connie Malloy
International Representative, USW
13233 Hancock Dr
Taylor, MI 48180

Jay Griffiee
President USW Local 1012
935 Pine St
Niles, MI 49120

Each representative has been separately notified of the pending decision about outsourcing.

If you have any questions regarding this, please contact me, at (269) 683-4100 for further information.

Sincerely,

SIMPLICITY PATTERN CO. INC.

A handwritten signature in black ink, appearing to read "L. J. Booker", written in a cursive style.

Eric J. Booker
Vice President-General Manager

Simplicity Pattern Co. Inc.

901 Wayne Street
Niles, MI 49121-0001
269-683-4100
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June 29, 2007

Ms. Deborah Hennessey
Michigan Department of Career Development
201 N. Washington Square, 5th Floor
Lansing, MI 48913
FAX: (517) 373-4648

Mr. Michael T. McCauslin
Mayor
City of Niles
P.O. Box 487
Niles, MI 49120

Dear Ms. Hennessey and Mr. McCauslin:

This letter is to follow up on prior notice to your office under the Worker Adjustment and Retraining Notification Act, dated May 22, 2007, a copy of which is attached.

Simplicity Pattern Co. has decided to outsource its current production and distribution operations. This will result in closure of its production and distribution operations in its Niles facility, which is located at 901 Wayne Street, Niles, Michigan 49121. The resulting reduction in workforce will be permanent. The revised date of first separation is expected to be August 3rd, 2007. Bumping rights may be available to some employees.

Some of the affected employees are represented by a union. Each representative has been separately notified of this plant closing. If you have any questions regarding this, please contact me, at (269) 683-4100 for further information.

Sincerely,

SIMPLICITY PATTERN COMPANY



Eric Booker
Vice President-General Manager

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RAPID RESPONSE
WORKFORCE PROGRAMS