



Koppy Corporation
199 Kay Industrial Drive.
Orion, MI 48359
Ph: (248) 373-5200
Fax: (248) 373-5201

December 11, 2008

Certified Mail: RRR

Ms. Deborah Hennessey
MDLEG
Rapid Response Section
Victor Office Center, 5th Floor
201 N. Washington Square
Lansing, MI 48913

Dear Ms. Hennessey:

Due to sudden, dramatic and unexpected economic conditions and the Company's inability to obtain financing, Koppy Corporation is permanently closing operations at all of its facilities as follows: Koppy Corporation, 199 Kay Industrial Drive, Orion, Michigan, 48359, Sigma Stamping, 2100 Brown Road, Auburn Hills, Michigan 48236 and Sigma Manufacturing, 3720 Lapeer Road, Auburn Hills, Michigan, 48236.

It is anticipated that all employees will be permanently laid off from employment. These facility closings may constitute a plant closing or mass layoff under the Worker Adjustment And Retraining Notification Act ("WARN"). Less than 60 days' notice of such terminations may be provided due to sudden, dramatic and unexpected economic conditions and the Company's inability to secure financing.

All of the Company's positions and jobs will be permanently eliminated. We anticipate that employee terminations will take place during the period of December 11, 2008 through December 19, 2008. Some positions may be terminated shortly thereafter as a result of necessary wind-down operations. No bumping rights exist in connection with the employee terminations. Attached are lists of the job positions of the affected employees.

If you have any questions, please contact me at your convenience at (248) 373-5200.

RECEIVED

DEC 15 2008

RAPID RESPONSE
WORKFORCE PROGRAMS

Very truly yours,

KOPPY CORPORATION

Ronald E. Prater
President & C.E.O.

Koppy Corporation
199 Kay Industrial Drive
Orion, Michigan, 48359

Hourly Employee Positions

Position	Number of Positions
Die Maker	1
Purchasing	2
Die Leader	1
Machinist	2
Grinder	5
Shipping	1
Machine Operator	6
Quality	1
Service Tech	1
Administrative	1
Mill Operator	2
Accounts Payable	1
Accounts Receivable Clerk	1
Production	1
Lathe Operator	1
Engineering	1
Billing	1
Engineering Admin	1

30

Salaried Employee Positions

Position	Number of Positions
Engineering Supervisor	1
Die Leader	1
Manager Project	1
Accounting	1
Programmer/Supervisor	1
Controller	1
Supervisor	2
Executive	1
HR Director	1
Administrative	1

11

41

Sigma Stamping
2100 Brown Road
Auburn Hills, Michigan 48236

Hourly Employee Positions

Position	Number of Positions
Die Setter	3
Production	26
Shipping	3
Machine Operator	1
IT	1
Press Operator	2
Quality	4
	40

Salaried Employee Positions

Position	Number of Positions
First Shift Supervisor	1
VP Operations	1
Die Maintenance Supervisor	1
Supervisor	1
Quality	1
	5

45

Sigma Manufacturing
3720 Lapeer Road
Auburn Hills, Michigan, 48236.

Hourly Employee Positions

Position	Number of Positions
Production	9
Material Control	1
Shipping	2
Die Setter	1
Die Leader	1
Supervisor	1

15

Salaried Employee Positions

Position	Number of Positions
Engineer	1
Estimating/Quoting	1
Quality Supervisor	1
Supervisor	2
Sales	3
Production Supervisor	1
IT Supervisor	1

10