



Troy Headquarters
3001 West Big Beaver Road
Suite 200
Troy, MI 48084-3103

NOTICE TO STATE DISLOCATED WORKERS' UNIT

Dear Deborah Hennossee:

Pursuant to the Worker Adjustment and Retraining Act, this letter is to inform you that there will be a mass layoff and ultimate plant closing of our operations at Continental Structural Plastics, Inc. located at 103 Sheridan Street, Petoskey Michigan. We currently have 40 employees on temporary layoff and those employees will be permanently laid off effective May 31, 2007. Additionally, during the 14-day period starting on May 31st, 2007, all of our remaining 116 employee will be permanently laid off. Based on the information presently available, a total of 156 employees will suffer an employment loss during this period of time. None of these employees have bumping rights. None of these employees are represented by a union.

The following is a list of the employees affected by the layoff:

<u>Job Classification</u>	<u>Laid Off after 5/31/07</u>	<u>Presently on Layoff</u>
Administrative	7	4
Engineering	4	
General Production	63	29
Housekeeping	5	2
Maintenance	12	5
Material Handlers	2	
Materials/Shipping	11	
Production Leaders	5	
Quality	7	

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Please note that we are continuing our efforts to preserve some of our business and dependant on customer volume and inventory requirements, some of these affected employees may be postponed beyond the dates of the 14-day window referred to above. In our best business judgment, we do not anticipate that any employees will remain employed beyond December 31, 2007 and our hope is that as many as 50 to 75 employees may be retained beyond

the 14-day window period (triggered on May 31, 2007) that is referred to above. As more information becomes available, we will provide you updated WARN notices as required by law.

I have been designated by CSP to be the contact person should you desire to discuss this matter or require additional information or clarification of the information in this notice, feel free to contact me at 248 593 9500 or 755 West Big Beaver, Suite 700, Troy MI 48084,

Very truly yours,

Michael Van Loon

Michael Van Loon, Chief Financial Officer