



March 25, 2009

Director of the Rapid Response Section
Bureau of Workforce Services
Ohio Department of Job & Family Services
Worker Adjustment Retraining Notification (WARN) Act
4020 E. Fifth Avenue, Room F-106
Columbus, Ohio 43219

Re: B&C Corporation Layoffs

Dear Director:

OHIO DEPARTMENT
JOB & FAMILY SERVICES

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OFFICE OF
ORKFORCE DEVELOPMENT

This letter is to inform you that due to unforeseen business circumstances, as of March 25, 2009, B&C Corporation, located at 5208 Wooster Rd W, Norton, Ohio 44203, will be laying off 142 of its employees. While we hope that some or all of these layoffs are temporary, we are unable to assess their permanency due to current business conditions. No bumping rights exist. Although we deeply regret having to take this action, it has become necessary given the loss of our primary customer, which recently notified us that it expects to stop doing business with B&C Corporation.

We are providing you with this notice in compliance with the Worker Adjustment and Retraining Notification Act, 29 U.S.C. § 2102 et seq. By providing you this notice, we hope to soften the blow of what will undoubtedly be a difficult time for B&C Corporation and its employees. In the hopes that he can aid our employees in reducing the social and economic hardship created by these layoffs, a copy of this letter also is being sent to Mayor David L. Koontz.

Please feel free to contact me at (330) 825-1565 to discuss any issue raised in this letter.

Very truly yours,

Kathleen Hogston

Human Resources Director

cc: Mayor David L. Koontz