

January 23, 2007

State of Ohio, Dislocated Worker's Unit Ohlo Department of Job and Family Services 145 South Front Street Columbus. Ohio 43216-1618

Dear: Mr. Jim Turner;

This letter is being sent in accordance with the Worker Adjustment and Retraining Notification ("WARN") Act in order to inform you that a mass layoff will occur at the RB&W Manufacturing facility located at 800 Mogadore Road, Kent, Ohio and is expected to be permanent.

The expected date of the first employee separation is March 31, 2007 or within fourteen days thereafter. Bumping rights exist in accordance with the Collective Bargaining Agreement. The following positions affected by the layoff and the employees' holding these positions are attached.

The employees are represented by Local union 78-0078. Bob Cook is the union representative. The address of the union is 1953 Harding Avenue, Akron, Ohio 44224 where he can be contacted.

If you have any questions regarding this notice, please contact Stan Tarorick or me at 330-673-3446.

Sincerely,

Drew A Huff Plant Manager RB&W...Kent Plant