

September 17, 2008

Rapid Response Section Bureau of Workforce Services
Ohio Department of Jobs & Family Services
WARN Act
PO Box 1618
Columbus OH 43216-1618

SUBJECT Notice of Plant Closing

To Whom It May Concern:

Norwalk Furniture Corporation was actively seeking capital to attempt to continue the operations at its Norwalk facility. Most recently we learned that the proposed transaction would not be going forward and no successor is imminent.

Accordingly, to comply with the federal plant closing law (WARN), we are providing you this notice of the permanent closing of our facility that is located at 100 Furniture Parkway, Norwalk, Ohio, 44857. With this closing, these layoffs will be permanent; effective on September 2, 2008. The listing of job titles that are affected and the names of the workers currently holding such jobs are on file at Norwalk Furniture Corporation. Approximately 497 employees are affected by this closing.

You may direct any inquiries regarding this notice and the plant closing to: Peg Whitehurst, Chief Financial Officer, at (419) 744-3207 or Robin Reed, Human Resources Manager, at (419) 744-3200 ext. 4683.

Sincerely,



James Gerken
Chairman
Norwalk Furniture Corporation

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