BORDERS_®

March 10, 2008

Jim Turner **ODJFS** 4020 E. 5th Ave.

Columbus, OH 43219

Dear Mr. Turner,

The purpose of this letter is to provide formal notice that Borders Group Inc. will be permanently closing our facility at this location:

Borders Group, Inc. 3900 Gantz Rd. Grove City, OH 43123 (614) 539-5990

Contact Person: Carrie Mason, Human Resources Manager

The closing is anticipated to be complete by November 1, 2008. The first permanent layoffs are expected to occur between May 9 and May 23, 2008. Listed below is a breakdown of positions that will be affected in that time period, and the number of employees in each job category.

Group Leader 1 Overstock Associate 1 2 Shipping/Receiving Associates Cell Processing Associates 6 Sortation Associates 14

The next layoff is expected to take place on June 1, 2008. Bumping rights do not exist at this location. Employees at this location are not part of a collective bargaining unit.

If you have questions, or need additional information, please feel free to contact me.

Sincerely,

Carrie Mason

Carrie Mason

Human Resources Manager

cc: Nathaniel Angel