



BDO Dunwoody Limited

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November 18, 2009

www.bdo.ca

Rapid Response Section
Bureau of WIA
Ohio Department of Job & Family Services
P. O. Box 1618
Columbus, Ohio 43216-1618

To Whom It May Concern:

Re: Closing of W.C. Wood Corporation's Ottawa, Ohio Site

We hereby give you notice that W.C. Wood Corporation's (the "Company") facility in Ottawa, Ohio at 667 Woodland Drive, Ottawa, Ohio will be permanently closed. This closing process began on November 16, 2009.

This decision was based on the unexpected and sudden collapse of the Company's efforts to sell the business as a going concern due to circumstances outside of the Company's control and the inability to secure the necessary capital and financing to continue in business. Consequently, by the November 16, 2009 order of the Ontario Superior Court (where the Company is undergoing insolvency proceedings), BDO Dunwoody Limited has been appointed receiver of the Company. BDO Dunwoody's primary responsibility is to take all steps to liquidate the business. Accordingly, we have begun to take immediate steps to wind down the business, including giving termination notices to all employees, stopping operations and closing the plant.

Attached to this memorandum is a listing of the job titles of all positions being affected and the number of employees in each classification. There are no bumping rights applicable to employees terminated as a result of this closing.

Notice of this action has also been provided to the Company's affected employees. If you have any questions, please contact the undersigned at BDO Dunwoody Limited, Financial Recovery Services, 123 Front Street West, Suite 1200, Toronto, Ontario M5J2M2; 416-369-3063.

Sincerely,

BDO DUNWOODY LIMITED

In its Capacity as Court Appointed Receiver of
WC Wood Corporation, Inc.

And Not In Its Personal Capacity

Per:

Ken Pearl
Vice President

cc: The Honorable Kenneth A. Maag

OFFICE OF
ECONOMIC DEVELOPMENT
2009 NOV 23 A 10:15
RECEIVED
TREASURY DEPT
COLUMBUS OHIO



Schedule:

1 A/R CLERK
1 ACCOUNTING SECRETARY
1 BUSINESS UNIT MANAGER
1 DIRECTOR US SA
1 ENGINEERING MA
1 FINANCIAL ACCO
1 HEALTH & SAFETY
1 INDUSTRIAL ENG
1 INTERMEDIATE
BUYER
1 LOGISTICS MANA
1 MAINTENANCE SU
1 MATERIAL PLANN
1 MATERIALS MANA
1 MATERIALS PLAN
1 OFFICE ADMINST
1 OFFICER
1 PARTS ORDER CO
1 PLANT
CONTROLLER
1 PRESIDENT AND
CEO
1 QUALITY
ASSURANCE
1 QUALITY
MANAGER
1 QUALITY SYSTEM
1 SENIOR MANUFAC
1 SERVICE SECTION
1 SR INDUSTRIAL
1 SR PRODUCT ENG
1 TECHNICAL
ANALYST
1 VP
MANUFACTURING
164 LABOR
2 COST ACCOUNTING
2 HUMAN RESOURCE
2 PRODUCT ENGINE
2 PRODUCTION MAN
2 PRODUCTION SUP
2 SIX SIGMA BLACK
3 MANUFACTURING
3 SALES MANAGER
5 OUTSIDE SALES
215 TOTAL