

April 28, 2008

Ms. Deborah Hennessey Section Manager Bureau of Work Force Programs Victor Office Center, Fifth Floor 201 N. Washington Square Lansing, Michigan 48913

Re: Relocation/Closing of ACN

Dear Ms. Hennessey:

We are following up on our communication in January regarding our decision to move our North American operations from Michigan to North Carolina. This letter is to officially notify you that ACN will be relocating and closing its office located at 411 Third Street, Marquette, Michigan 49841. We will be moving our North American operations to a new facility in Concord, NC.

Enclosed is a Notice to the Michigan Dislocated Workers Unit. Please contact Keith Kuder, General Counsel, North America at 248.699.3434 if you are in need of further information.

Kind regards,

Dave Stevanovski

COO, ACN North America

Enclosure

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RAPID RESPONSE WORKFORCE PROGRAMS

NOTICE OF OFFICE CLOSING

GIVEN TO MICHIGAN DISLOCATED WORKERS' UNIT

- 1. Name/address of employment site where closing will occur: ACN, 411 Third Street, Marquette, Michigan 49841.
- 2. This closing of the entire office is expected to be permanent.
- 3. The first employees affected by the closing are to be separated from the employer commencing on July 1, 2008. Additional employees will be separated according to the following anticipated schedule:

July 8, 2008 – 6 August 1, 2008 - 39

- 4. Attached is a list of the job positions affected and the number of employees in each job title.
- 5. There are no applicable bumping rights.
- 6. There is no Union.
- 7. For further information contact: Keith Kuder, General Counsel, North America at 248.699.3434.

of Employees

Job title	in Job	Status		
Correspondence Clerk		2 Active		1
Cust Svc Assoc		111 Active		16
Facilities Assistant		1 Active		
HR Coordinator		1 Active	3	
HR Manager		1 Active	14	
Mgr Telecom		1 Active	ŧ.	
Office Manager		1 Active		
Process Associate		1 Active		
Program Manager		1 Active		
Program Quality Analyst		1 Active		
Real Time Coord/Auditor		1 Active		
Research Analyst		5 Active		
Sr Mgr Call Center		3 Active		
Supv Corp Services		1 Active		
Supv CSA		10 Active		
Systems Engineer		1 Active		
Trainer		3 Active		
VolP Srvc Program Specialist		1 Active		
Workforce Analyst		3 Active		