

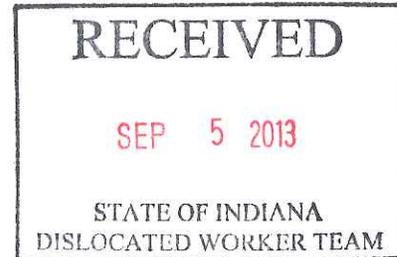


CEQUENT PERFORMANCE PRODUCTS, INC.

August 30, 2013

Via Email and USPS

Indiana Department of Workforce Development
Dislocated Workers Unit
10 North Senate Ave.
Indianapolis, Indiana 46204-2277



RE: Continuation of Lay-off at the Cequent Performance Products Huntington facility located at 84 Commercial Road, Huntington, Indiana 46750

Dear Sir or Madam:

Pursuant to the Worker Readjustment and Retraining Notification Act ("WARN"), as a result of our current and projected business needs, Cequent Performance Products ("Cequent") plans to lay off a number of employees over the course of the next several months. Based upon the information available at this time, Cequent anticipates that the lay-offs will be permanent, and ultimately we anticipate that the entire facility will be closed by the end of 2013. At this time, based upon current information available to the Company, it is projected that the final personnel separations will occur during the two week period beginning on November 1, 2013.

The table located below provides job classifications and the number of employees in each job classification that are affected by the facility closing. There is no union involvement in this decision, and no bumping rights exist. The action is expected to be permanent.

Job Title	# of Employees	Projected Term Date*
Warehouse	12	November 1, 2013
Lead Administrator	1	November 1, 2013
Warehouse Coordinator	2	November 1, 2013

*Or within two (2) weeks thereafter as permitted by law

For further questions and information, please contact Bill Zoli, Director of Human Resources at 734-656-3102.

Sincerely,

Bill Zoli
Director of Human Resources
Cequent Performance Products