



March 13, 2009

Jennifer Long
Indiana Department of Workforce Development
10 N. Senate Avenue
Indianapolis, IN 46204

Dear Ms. Long:

This letter will serve as notice that effective May 12, 2009, Iceberg Enterprises LLC, 8055 North State Road 9, Howe, IN 46746 will be conducting layoffs due to an economic downturn in our business and the non-renewal of the current Little Tikes contract. This layoff also affects our facility 5 miles away in Sturgis, MI. This notice is being provided pursuant to the Worker Adjustment Notification and Retraining Act.

This layoff is expected to be permanent. All layoffs will be conducted on May 12, 2009. All employees affected by this layoff have received separation letters effective March 13, 2009.

The employee names and job titles are listed on a separate page.

There is no union that represents employees at this facility, and no provision in the Company's policy for transfer, bumping, or reassignment for salaried office or management personnel.

If you have any questions, please contact the Human Resources Department at (269) 651-9488 and ask for April Gardner.

Sincerely,


Richard K. Fox
Vice President

