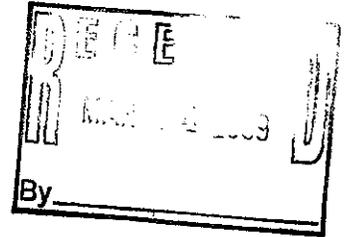


February 27, 2009

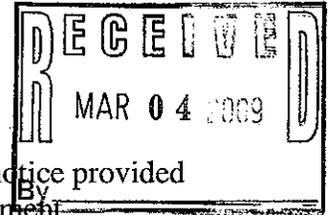
VIA Certified Return Receipt U.S Post office

Governor Mitch Daniels
206 State House
Indianapolis, IN 46204



Dear Governor Daniels:

This letter will supplement the November 14, 2008 and January 29, 2009 notice provided to you by Vibracoustic North America (the "Company") regarding certain employment separations which may be covered by the WARN Act.



Due to a change in business demands, we now anticipate that certain employment separations will be postponed. An amended separation schedule, including the list of job titles and the number of employees currently holding affected positions, accompanies this letter as Attachment A.

This amended timetable is based on the best information currently available. However, various factors may still affect these plans and the timing of employee separations. You will be informed of any changes to this schedule as additional information becomes available.

If you have any questions or desire additional information, please contact Donna Stickler, Divisional Human Resource Manager, 1497 Gerber Street, Ligonier, IN 46767

Very truly yours,

Vibracoustic North America

By

Donna Stickler
Divisional Human Resource Manager

ATTACHMENT A

As explained in the accompanying letter, we anticipate that the job titles and the number of employees listed below will be affected by restructuring of Vibracoustic North America's operations located at 1497 Gerber Street, Ligonier, IN 46767

1. Job Position Eliminations Tentatively Scheduled To Occur During a
14-Day Period Commencing March 13, 2009

Production Operators	28 employees
Indirect Operators	15 employees
Manufacturing Engineer	1 employee
Quality Engineer	2 employees
Supervisor	2 employees
Customer Service	1 employee
Buyer /Planner	1 employee
Health & Safety	1 employee
Financial Analyst	1 employee
Quality Manager	1 employee
HR/Payroll Assistant	1 employee