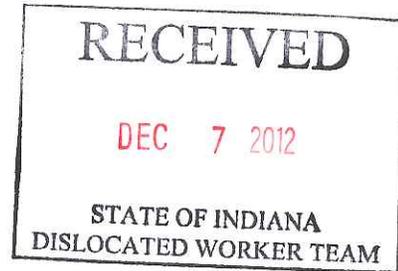




December 6, 2012

Indiana Department of Workforce Development
Dislocated Worker Unit
10 North Senate Avenue
Indianapolis, IN 46204-2277



RE: WARN Act Notification

Dear Sir or Madam:

This letter serves as Arbor E&T, LLC ("Arbor") dba ResCare Workforce Services notification to you under the WARN Act, 29 U.S.C. § 2101 *et seq.* that our "Eligibility" contract under which we operate located at 1213 N Arlington, Indianapolis, IN 46219 (main address) will end as of January 1, 2013. Arbor has received this official notification on December 6, 2012 by Indiana Family and Social Services Administration, Division of Family Resources (our Customer), as a result of their intention to cancel its Eligibility contract with Arbor.

I have attached a spreadsheet that lists the affected employees and positions. Arbor anticipates that those operations providing services under the Eligibility contract will permanently close on or about March 31, 2013. None of these employees have bumping rights within the Company. The employees at these operations are not represented by a union or collective bargaining agreement. Our understanding is the employees may have an opportunity to work for the new contractor taking over the Eligibility contract.

Should you have any questions or need additional information, please contact

Leann Dewitt, Regional Manager of Human Resources
Arbor E&T, LLC dba ResCare Workforce Services
32882 K18S
Sioux City, IA 51108-8524
(712) 239-1801

Sincerely,

ARBOR E&T, LLC

A handwritten signature in cursive script that reads "Leann Dewitt".

Leann Dewitt
Regional HR Manager

cc: Ms. Kris McGill
Mr. Gary Rudzianis
Mr. Craig White
David S. Waskey, Esq.