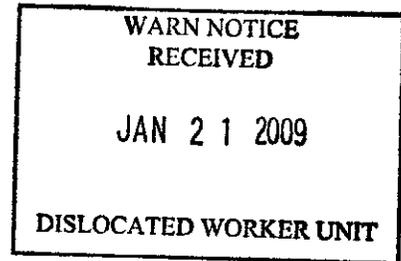




# LIBERTY HOMES, INC.

Corporate Office

January 16, 2009



Ms. Jennifer Long  
Indiana Department of Workforce Development  
10 North Senate Avenue  
Indianapolis IN 46204

To Whom It May Concern:

Liberty Homes, Inc. has developed tentative plans to permanently shut down our Liberty Homes, Inc. plant located at 203 South Huntington, State Road 13, Syracuse, Indiana 46567. Consistent with these plans, employment separations are expected to commence on or about March 20, 2009. We anticipate that these plans, when finalized, would be permanent and they would involve the entire facility. This announcement affects approximately 81 employees.

This announcement and the above timetable are 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 or as additional information becomes available.

To the extent that the above action constitutes a covered event under the Worker Adjustment and Retraining Notification Act, this letter is intended to fulfill any requirements imposed under these statutes. By providing this information, we do not concede that these statutes apply or that notice is required.

If you have any questions or desire additional information, please contact me.

Sincerely,

LIBERTY HOMES, INC.

Edward Joseph Hussey  
Vice President - General Counsel

pkm