

March 13, 2009

Mayor Scott Furgeson  
Mayor's Office  
44 W. Washington Street  
Shelbyville, IN 46176

Work One  
Work Force Indiana Employment & Training  
2325 Intelliplex Drive  
Shelbyville, IN 46176

Indiana Department of Workforce Development  
Dislocated Workers Department  
10 N. Senate Avenue  
Indianapolis, IN 46204

Dear Sir:

This letter will supplement the March 2, 2009 notice provided to you by PK USA regarding certain employment separations. It is now anticipated that 70 positions will be reduced between March 4 and April 30, 2009. An updated list of affected positions which will be reduced in April will be provided.

Though reassignments may occur, no bumping rights will exist with regard to the layoffs. The duration of this layoff is not capable of being predicted given the current economic conditions. As such, the layoff should be deemed permanent.

This notification is given pursuant to Section 3(b) (1) under the Unforeseeable Business Circumstance Exception to the Act. Recently, PK U.S.A. has suddenly and unexpectedly been advised of the termination of existing contracts which place the Company in peril as to its continuing existence

Should you have any questions, please feel free to contact Mr. William A. Kent, Vice President, PK U.S.A., Inc., 600 Northridge Drive, Shelbyville, Indiana, 46176. Mr. Kent's telephone number is (317) 395-5403.

Yours truly,

William A. Kent  
Vice President, Corporate Relations