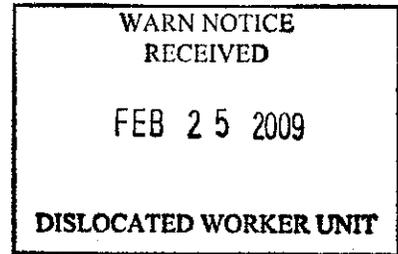


NOTICE

To: Jennifer Long
Indiana Department of Workforce Development
10 North Senate Avenue
Indianapolis, IN 46204

From: Porter Inc.,
2200 West Monroe Street
Decatur, IN 46733

Date: February 23, 2009



Pursuant to the Worker Adjustment and Retraining Notification Act ("WARN"), we regret to inform you that Porter, Inc. will indefinitely layoff employees at the address identified above.

This action is expected to be temporary but longer than 6 months in duration. This action is being taken due to extraordinary external economic factors that are resulting in a significant downturn of projected boat sales throughout 2009. Although unclear at this time, it is anticipated that sales of boats may return to normal levels beginning in 2010.

While Porter, Inc. acknowledges that, in normal circumstances, sixty (60) days' advance notice may be required under federal law, Porter, Inc. could not provide such notice that far in advance due to the unforeseeable business circumstances regarding the unanticipated and dramatic major downturn in the national and global economies which have affected our business. In particular, the unprecedented freezing up of credit on both the retail and wholesale sides of the boat industry has drastically affected boat sales and shipments now and in the months ahead.

The employment terminations and indefinite layoffs are expected to commence on February 27, 2009 (or on a date within the 13-day period immediately following February 27, 2009).

The number of workers who hold affected jobs in each job classification, the job titles of the affected positions, and schedule of separations are as shown on Exhibit "A" which is attached and made a part of this notice.

Also, Exhibit "B" which is also attached and made a part of this notice is a listing of the number of workers who are already laid off (and who presently have recall rights), shown by job titles.

No bumping rights exist for affected employees.

For further information regarding this action, please contact Pat Laux, Plant Manager, at (260)724-9111.

EXHIBIT "A"
EMPLOYEES TERMINATED BY 2/27/09 REDUCTION IN FORCE

Effective February 27, 2009

Job Title/Number of Affected Personnel

Production Employee (51)

Café Employee (2)

Stock Room Employee (2)

Purchasing Buyer (1)

Truck Driver (1)

Service Employee (2)

Product Engineering Employee (2)

IT Employee (1) effective end of March

EXHIBIT "B"
EMPLOYEES TERMINATED PRIOR TO 2/27/09 REDUCTION IN FORCE

Job Title/Number of Affected Personnel

Accounting Employee (1)

Café Employee (1)

Human Resource Employee (1)

Maintenance Employee (5)

Service Employee (2)

Stock Room Employee (7)

Product Engineering Employee (33)

Production Employee (113)