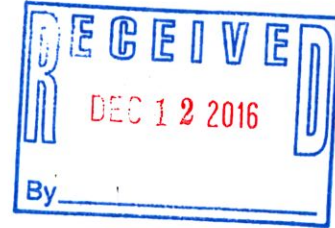




December 9, 2016

Department of Workforce Development  
Dislocated Workers Unit  
P.O. Box 7972  
Madison, WI 53707



Dear Department of Workforce Development:

This letter is to notify you, pursuant to any requirement that may exist under the Wisconsin Business Closing and Mass Layoff law, that Walter USA, LLC (the "Company") intends to shut down its special and inch tools production operation in Waukesha, WI, which will result in the termination of certain employees who work at, or report to, the Company's facility located at N22 W23855 RidgeView Parkway West, Waukesha, WI 53188 (the "Facility").

The shut-down of special and inch tools production is expected to result in the permanent termination of employment for thirty-nine employees at the Facility. Based on the Company's current plan, the Company intends to begin laying off affected employees on February 10, 2017.

The hourly union employees are represented by District Lodge No. 10, International Association of Machinists and Aerospace Workers, AFL-CIO, Ben Elizondo, 1650 S. 38<sup>th</sup> Street, Milwaukee, WI 53215-1726.

The information contained in this letter is based on the best information available to the Company at this time and is subject to collective bargaining with the Union. Should you have any questions concerning this notification or the scheduled workforce reduction, please contact: Tom Gorr, (262) 347-2420.

Sincerely,

Thomas W. Gorr  
HR Business Partner, Walter USA, LLC