

**GRAY & ASSOCIATES, LLP**

Attorneys at Law

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April 2, 2020

The Wisconsin Department of Workforce Development  
Dislocated Worker Unit  
P.O. Box 7972  
Madison, WI 53707

RE: **Wisconsin's Business Closing and Mass Layoff  
Worker Adjustment and Retraining Notification (WARN) Act**

Name and Address of employment site: Gray & Associates, LLP  
16345 W. Glendale Drive  
New Berlin, WI 53151

Number of employees: Furlough 28 employees

Expected date of furlough: April 3, 2020

Job Titles and number of positions: Administrative jobs: 19 Analysts, 2 Support Clerks,  
2 Trainers, 3 Paralegals, 2 Quality Control

Bumping Rights: not applicable  
Union Representative: not applicable

Description of planned action: The furloughs are temporary in duration and expected to be 30 – 90 days. However, the precise duration is uncertain due to unknown COVID-19 pandemic uncertainties. We expect all employees furloughed to be recalled back to work.

Name and telephone number of company official: Michael M. Riley  
Managing Partner  
(414) 224-1214

Please advise if you need additional information.

Sincerely,



Lorie Ruszczyński  
Human Resource Manager  
(414) 224-3487