

Best and Final Offer
August 28, 2008

TENTATIVE AGREEMENT

LETTER OF UNDERSTANDING NO. 27

SUBJECT: ACCELERATED LAYOFF

The Company and the Union agree that, subject to management approval, employees who have been identified for and notified (either directly or to the Union) of potential layoff may request acceleration of the anticipated layoff date provided that management shall grant such a request when such employees have provided satisfactory proof that they have accepted a job offer from another employer. Employees whose requests are granted shall be given a release date of not more than two (2) weeks (fourteen (14) calendar days) following the date the request was granted.

Employees granted an accelerated layoff date shall be regarded as having Category A rights of recall as set forth in Section 22.9 of the parties' Collective Bargaining Agreement only upon receipt, following their layoff, of an effective application as described in Section 22.1(d). Neither Section 22.7 nor 22.10 shall apply to such employees. Employees granted an accelerated layoff date will be required to sign a form waiving any rights under the Worker Adjustment and Retraining Notification Act to a full sixty (60)-day period of employment prior to the layoff.

Employees granted an accelerated layoff date will be paid layoff benefits if they meet the eligibility criteria set forth in Article 23 of the parties' Collective Bargaining Agreement.

Dated: September 4, 2008