



April 20, 2007

To: All participants in the Guide Corporation Salaried 401(k) Savings Plan and the Guide Corporation Retirement Savings Plan for Salaried Employees

Re: **Termination of the 401(k) Plan and Retirement Savings Plan and Distributions**

As you are aware, Guide Corporation is winding down its business operations. As part of the wind down, the company will terminate the 401(k) Plan on April 30, 2007, and the Retirement Savings Plan on May 12, 2007.

401(k) Plan:

No further contributions will be made to the 401(k) Plan for periods after April 30, 2007.

As part of the 401(k) Plan's termination, you are required to take a distribution (payment to you or a rollover to an IRA or another retirement plan) of your entire Plan account balance. You cannot keep your money in the 401(k) Plan.

- All individuals with money in the 401(k) Plan who are not active company employees may take a distribution immediately; the Plan termination does not impact your ability to take a distribution.
- Active employees of the company may take a distribution of their 401(k) Plan account balance after April 30, 2007.

Retirement Savings Plan:

No further contributions will be made to the Retirement Savings Plan for periods after May 12, 2007.

As part of the Retirement Savings Plan's termination, you are required to take a distribution (payment to you or a rollover to an IRA or another retirement plan) of your entire Plan account balance. You cannot keep your money in the Retirement Savings Plan.

- All individuals with money in the Retirement Savings Plan who are not active company employees may take a distribution immediately; the Plan termination does not impact your ability to take a distribution.
- Active employees of the company may take a distribution of their Retirement Savings Plan account balance after May 12, 2007.

You should contact Fidelity at 1-800-835-5095 for information on how to take a distribution of your account balance in each Plan.

For the Retirement Savings Plan, you will need spousal consent for a distribution if you are married. If you have questions, please call Fidelity at 1-800-835-5095.

Sincerely,

Carlton Montague
VP – Salaried Personnel & Employee Benefits