



Essex Group

August 28, 2006

To Our Valued Customers:

The demand for aluminum in many industrial applications has skyrocketed due to the unprecedented increase in copper prices. This increase has created supply issues with aluminum rod, the fundamental feedstock to producing aluminum magnet wire. These supply issues have included availability of aluminum rod as well as inconsistent quality, both of which have, and continue to inhibit our ability to meet customer demand for aluminum magnet wire.

We believe these issues are likely to continue into 2007, with possible further deterioration in aluminum rod availability. Superior Essex is exploring numerous alternatives to mitigate these material shortages, but we believe it is in our mutual best interests to keep you informed and updated regarding the current situation.

Please direct any questions or concerns to your respective Account Executive.

Thank you for your continued support.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. F. McIlwain', written in a cursive style.

Michael F. McIlwain
Senior Vice President, Sales and Marketing

MFM/mes