

Registration Statement

Top Hat Plan Exemption
United States Department of Labor
Pension and Welfare Benefits Administration
Room N-5644
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: D & N Bending Corporation
Non-Qualified Plans of Deferred Compensation

To Whom It May Concern:

This is to advise you that:

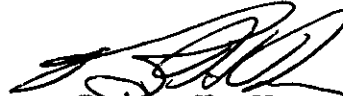
D & N Bending Corporation
101 East Pond
Romeo, Michigan 48065
EIN: 38-2298540

maintains an unfunded deferred compensation plan for a select group of management or highly compensated employees. There is presently one plan.

<u>Plan Name</u>	<u>Number of Participants</u>
Supplemental Retirement Benefit Agreement between D & N Bending Corporation and Howard L. Murray	1

This statement is being filed in compliance with the requirement under DOL Regulation Section 2520.104-23 regarding reporting and disclosure requirements applicable to top-hat plans.

Sincerely,



Brian H. Murray, President
D & N Bending Corporation