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U.S. DEPT. OF LABOR
FWBA/PUBLIC DISCLOSURE
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April 29, 2002

- Columbia
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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: DFVC Program Filing
Our File No: 015500-001

Dear Sir or Madam:

This law firm represents Cogsdill Tool Products, Inc. In accordance with the requirements of the Department of Labor's Delinquent Filer Voluntary Compliance ("DFVC") Program as promulgated on March 28, 2002, enclosed please find the filing statement described in Regulation 2520.104-23 for Cogsdill's Executive Deferred Compensation Plan ("Plan"). Cogsdill will also be filing the required Form 5500 and check for \$750 with the Atlanta office of the Pension and Welfare Benefits Administration.

Cogsdill respectfully submits that the required filing statement described in Regulation 2520.104-23 was timely filed when the Plan was established. Unfortunately, Cogsdill experienced a warehouse fire in or about March 1990 which destroyed many of Cogsdill's records. It is believed that Cogsdill's copy of this statement and the filing evidence were destroyed in that fire.

Please contact the undersigned if you have any questions about this Plan. We greatly appreciate your help and cooperation.

Sincerely,

Preston R. Burch

PRB:sg

Enclosure

By Certified Mail

cc: Mr. Donald Mitchell (without enclosure)

Brian J. O'Hara, Esq. (with enclosure)

