

U.S. DISTRICT COURT
NEW JERSEY
02 MAY 2006 AM 10:46

**Deloitte
& Touche**

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

2520032901104

Re: ebm Industries, Inc.
100 Hyde Road
Farmington, CT 06034
EIN: 06-1045828

Dear Sir/Madam:

In accordance with ERISA regulation § 2520.104-23 and on behalf of ebm Industries, Inc. (the "Company"), this letter shall serve as notification that the Company maintains the ebm Industries, Inc. Supplemental Executive Retirement and Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan has five (5) participants.

Sincerely,



Joel Eisenreich
Senior Manager
Employee Benefits – Tax

cc: Robert Sobolewski (ebm Industries, Inc.)
Donald Beckwith (ebm Industries, Inc.)
Henry Beck (Halloran & Sage LLC)
James Ferrara (Deloitte & Touche)
Tom Rollins (Deloitte & Touche)

Deloitte & Touche LLP
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