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VALVES



CLAYTON

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CLAYTON corporation

866 HORAN DRIVE FENTON, MO 63026-2495 U.S.A. 314-349-5333
TWX/910-761-2184 (CLAY STL) FAX/314-349-5335

CERTIFIED MAIL Z 045 698 843
RETURN RECEIPT REQUESTED

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

Re: Notice of Deferred Compensation Plan

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan(s) of deferred compensation.

1. Name and Address of Employer:

Clayton Corporation
866 Horan Drive
Fenton, MO 63026-2495

2. Federal Employer Identification No. (EIN):

43-0688018

3. The Employer maintains one (1) plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One (1) employee presently is covered by such plan.

Very truly yours,

CLAYTON CORPORATION

Tina L. Klocke
Controller

TLK/neg

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FBI - PHOENIX