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SCHWARTZ COOPER  
**SCGK**  
GREENBERGER KRAUSS

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October 9, 2003

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

**Re: Alternative Method of Compliance - -**  
**National Machinery LLC Deferred Bonus Plan (the "Plan")**

Dear Madam:

Please be advised pursuant to Regulation 2520.104-23 that National Machinery LLC (the "Employer") has established the Plan which is an unfunded pension plan for a select group of its highly compensated employees. Approximately 33 employees are eligible to participate in the Plan. The Employer's EIN is 03-0400206 and its address is 161 Greenfield Street, Tiffin, Ohio 44883. Please contact the undersigned if you have any questions.

Very truly yours,



Thomas M. White

TMW/cc

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