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March 11, 2005

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- 1 ALSO ADMITTED IN NEVADA  
 2 ALSO ADMITTED IN ILLINOIS  
 3 ALSO ADMITTED IN NEW YORK  
 4 ALSO ADMITTED IN COLORADO

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

Re: **K J L Industries, Inc.**  
**EIN: 38-2926999**

To Whom It May Concern:

Enclosed for filing is an original and one copy of the Alternative Compliance Statement in connection with the above-captioned Corporation. Please return a time-stamped copy to the undersigned in the envelope provided for your convenience.

Should you have any questions, please feel free to contact me.

Very truly yours,

LIPSON, NEILSON, COLE, SELTZER & GARIN, P.C.

  
 DAVID B. DEUTSCH *dla*

DBD/dla  
 Enclosures  
 As stated

cc without enclosure:  
 Kristin Pascaretti

## ALTERNATIVE COMPLIANCE STATEMENT

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

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: K J L Industries, INC.  
22601 Stevenson  
Clinton Township, Michigan 48035

Employer Identification Number: 38- 2926999

K J L Industries, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and  
Participants in Each  
Plan: 1 - Plan covering:

Dated: 3-2, 2005 Kenneth LaBrecque

**K J L Industries, Inc.**

By: Kristin Pascaretti  
**Kristin Pascaretti**  
Its: President

**LipsonNeilsonColeSeltzerGarinP.C.**  
ATTORNEYS AND COUNSELORS AT LAW

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TOP HAT EXEMPTION  
PENSION PLAN WELFARE BENEFITS ADMINISTRATION  
ROOM N5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210

