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ZIMMERMANN AND MILLER

ATTORNEYS AT LAW

A Professional Association - Not a Partnership

Richard H. Zimmermann
Paul D. Miller
James H. Arenson
MAGNA BANK BUILDING
150 East Court Street, Suite 101
Iowa City, Iowa 52240
(319) 337-2129 phone
(319) 337-5500 phone
(319) 337-7534 facsimile

Of Counsel:

H. William Fischer, M.D., J.D.

October 30, 1997


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

Re Advanced Heat Treat Corp.
EIN# 42-1171269

Dear Sir or Madame:

Accompanying this letter is a Statement that is being filed on behalf of the above-referenced employer pursuant to 29 C.F.R. §§2520.104-23.

Sincerely,


James H. Arenson
Attorney at Law

Copy: Mr. Gary L. Sharp

RECEIVED
OCT 31 1997
U.S. DEPARTMENT OF LABOR

ADVANCED HEAT TREAT CORP.
DEFERRED COMPENSATION AGREEMENT STATEMENT
PURSUANT TO 29 C.F.R. §2520.104-23

FILED
ST. LOUIS, MO
JAN 11 2007

1. Name/Address of Employer:

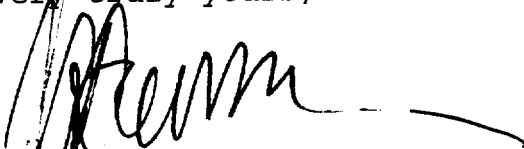
Advanced Heat Treat Corp.
2839 Burton Avenue
Waterloo, Iowa 50703

2. E.I.N: 42-1171269

3. Declaration: Advanced Heat Treat Corp. Hereby declares that it maintains its Plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees.

4. Number of Plans and Employees in the Plan: There is currently one such Plan and there is currently only one employee enrolled in the Plan.

Very truly yours,



James H. Arenson
Attorney at Law

Copy: Mr. Gary L. Sharp
Advanced Heat Treat Corp.

