

ZOLLINGER, D'ATRI, GRUBER, THOMAS & CO.
A Legal Professional Association
6370 Mt. Pleasant Street N.W.
P.O. Box 2985
North Canton, Ohio 44720-0985

Telephone (330) 497-2886
Facsimile (330) 497-7477

Fred H. Zollinger, Jr.
E. Lang D'Atri
Michael S. Gruber
David M. Thomas
Catherine A. Pastore

Christopher J. Freeman
Valerie L. Tolbert
Brian C. Layman*
Jason N. Bing

*Admitted to practice law in Ohio
and Florida

October 4, 2005

Top Hat Plan Exemption
Pension & Welfare Benefits
Administration, Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DCC 20210

Re: Thermo Manufacturing, Inc.
3709 Columbus Rd., NE
Canton, OH 44705

34-1747230
05 OCT 14 AM 10:21
U.S. DEPT. OF LABOR
OFFICE OF THE ASSISTANT SECRETARY FOR PENSION AND WELFARE BENEFITS

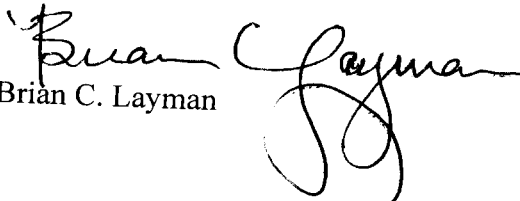
Dear Sir or Madam:

In accordance with ERISA Section 101 and 29 CFR 2520.104-23, Thermo Manufacturing, Inc. hereby provides notice that it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Name of Plan</u>	<u>Number of Participants</u>
1) Phantom Stock Plan	2

Should you have any questions or require additional information, please do not hesitate to contact me.

Very truly yours,


Brian C. Layman

BCL:ksl

cc: Joy Snyder

Zollinger, D'Atri, Gruber, Thomas & Co.
A Legal Professional Association
6370 Mt. Pleasant St., NW
P.O. Box 2985
North Canton, OH 44720-0985



Top Hat Plan Exemption
Pension & Welfare Benefits
Administration, Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DCC 20210

