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U.S. DEPT. OF LABOR  
DIVISION OF PENSION AND WELFARE BENEFITS

05 OCT 26 AM 8:00

**E. S. Wagner Company**  
840 Patchen Rd.  
Oregon, Ohio 43616

August 31, 2005

**Certified Mail/Return Receipt Requested**

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

**Re: Declaration Required by DOL Regs. §2520.104-23(b)**

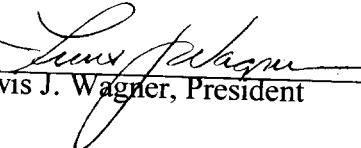
Dear DOL Representative:

This letter serves as our declaration pursuant to the foregoing regulation that E. S. Wagner Company (the "Corporation"), whose federal employer identification number (EIN) is 34-0907180-503, sponsors and maintains a pension benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employee(s).

The plan is known as E. S. Wagner Company Supplemental Retirement Plan (the "Plan") and was established on August 31, 2005 effective as of December 31, 2004. All benefits payable under the Plan are funded exclusively from the general assets of the Employer. Participation in the Plan is limited to employees of the Employer who are part of a select group of management or highly compensated employees. As of the date hereof, one (1) employee has been selected as a Plan participant.

Respectfully,

E. S. WAGNER COMPANY

By:   
Lewis J. Wagner, President

cc: Gary M. Harden, Esq.

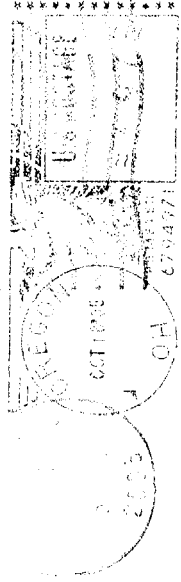


840 PATCHEN ROAD  
OREGON, OH 43616-3147

**CERTIFIED MAIL**



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