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U.S. DEPARTMENT OF LABOR  
NEW YORK PUBLIC DISCLOSURE

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Hillview, KY 40129  
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[www.wittrans.com](http://www.wittrans.com)

800-940-0197

Top Hat Plan Exemption  
Employee Benefits Security Administrator  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Dear Sir:

This document will constitute the statement required by 29 CFR 2520.104-23 to be filed with the Secretary of Labor in respect to an unfunded nonqualified deferred compensation plan maintained for a select group of management or highly compensated employees. The required information is provided as follows:

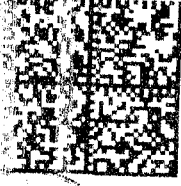
- (1) Employer: Whatever It Takes Transmissions & Parts, Inc.
- (2) Mailing Address: P.O. Box 547 Hillview, KY 40129
- (3) Employer's FIN 61-1356670
- (4) The employer maintains a single plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan has five participants.

If you need any additional information please contact the undersigned.

Sincerely,

John Huff

P.O. BOX 547  
HILLVIEW, KY 40129



Mailed From 40129  
11/04/2005  
031A 0002302161

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