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December 15, 2005

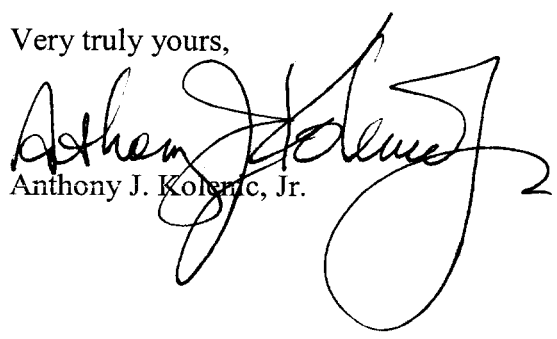
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: **Metal Arc, Inc.**
Statement Pursuant to DOL Reg. 2520.104-23

Gentlemen and Ladies:

Enclosed for filing please find a Statement pursuant to DOL Reg. 2520.104-23 on behalf of Metal Arc, Inc.

Very truly yours,


Anthony J. Kolenic, Jr.

AJK:as
Enclosure
c(w/enc.) Raymond Gerdes
David Gerdes

158307-1

**STATEMENT PURSUANT TO
DOL REG. 2520.104-23**

Name and Address of Employer:

Metal Arc, Inc.
3792 East Ellis Road
Muskegon, Michigan 49444

EIN of Employer:

38-2822813

Metal Arc, Inc. has entered into an agreement primarily for the purpose of providing deferred compensation for select management or highly compensated employees or former employees. The number of plans is one. The agreement covers one (1) current employees.

METAL ARC, INC.

Dated: December 15, 2005

By: 

Anthony J. Kolenic, Jr.

Its: Attorney

WARNER NORCROSS & JUDD LLP

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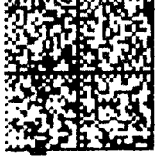
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