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**Alternative Reporting And Disclosure Statement
For Nonqualified Deferred Compensation Plans**

To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N 1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: VIPAR Heavy Duty, Inc.
2. The mailing address of the Employer is: 760 McArdle Drive, Suite D
Crystal Lake, IL 60014
3. The Employer Identification Number is: 52-1630371
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:
One Plan covering 2 Eligible Employees.
6. The Employer will provide a copy of the agreement(s) to the office of Pension and Welfare Benefit Program upon request.

VIPAR Heavy Duty, Inc.
A Maryland Corporation

By: Stephen R. Crowley
Authorized Person

Dated: 12-1-05

DD 2375



VIPAR

Heavy Duty

VIPAR Heavy Duty, Inc.
760 McArdle Drive, Suite D
Crystal Lake, IL 60014

Top HAT Plan Exemption

Employee Benefits Security Administration

Room N 1513

US Dept. of Labor

260 Constitution Ave. N.W.

Washington, D.C. 20540

