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February 13, 2006

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D. C. 20210

Re: Delta Group Electronics, Inc.  
EIN 85-0352223

Gentlemen:

I have enclosed a copy of my February 9, 2006 correspondence directed to Room number N-1513 with respect to the Delta Group Electronics, Inc. Deferred Compensation Plan. A copy of this letter is also being filed with your office at Room number N-5644.

Very truly yours,

  
R. Troy Kendrick, Jr.

RTK/cww  
Enclosure

cc: Mr. Harold C. Mueller  
Delta Group Electronics, Inc.  
1401 S. Brentwood Blvd., Suite 675  
St. Louis, MO 63144

February 9, 2006

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

Re: Delta Group Electronics, Inc.  
EIN 85-0352223

Gentlemen:

Our client, Delta Group Electronics, Inc. (the "Company"), has adopted an unfunded, non-qualified, deferred compensation plan designed to benefit a select group of its management or highly compensated employees. Employers who maintain such plans are exempt from ERISA's participation, vesting, benefit accrual, funding and fiduciary requirements.

Pursuant to Labor Reg §2520.104-23, the following information is provided:

Declaration. The Delta Group Electronics, Inc. Deferred Compensation Plan was adopted by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Employer's Name: Delta Group Electronics, Inc.

Address: 1401 South Brentwood Blvd., Suite 675, St. Louis, Missouri 63144

EIN: 85-0352223

Number of Plans Maintained by the Employer: 1

Top Hat Plan Exemption  
February 9, 2006  
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Number of Employees in the Plan: 6

Very truly yours,

  
R. Troy Kendrick, Jr.

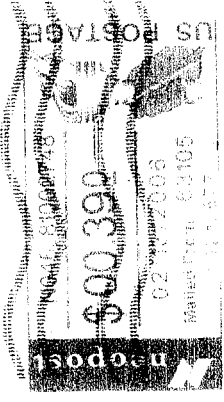
RTK/cww

cc: Mr. Harold C. Mueller  
Delta Group Electronics, Inc.

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168 North Meramec Avenue  
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