

- Marc S. Wise
mwise@raypro.com

Southfield Office

March 23, 2006

VIA EXPRESS MAIL

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

06 MAR 27 PM 1:07

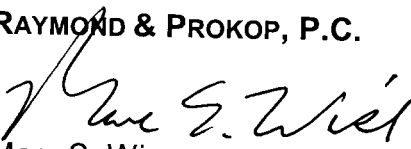
**RE: ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT FOR
MELLING TOOL Co. SUPPLEMENTAL EXECUTIVE BENEFIT PLANS
EIN: 38-1527270**

Dear Sir/Madam:

Enclosed is the original and one (1) copy of the Alternative Reporting and Disclosure Statement for Unfunded Non-Qualified Deferred Compensation Plans for Melling Tool Co. Please date stamp the additional copy of the statement and return it to us in the enclosed self-addressed stamped envelope.

Sincerely,

RAYMOND & PROKOP, P.C.


Marc S. Wise

MSW:dm
Enclosures

Alternative Reporting and Disclosure Statement
for Unfunded Non-Qualified
Deferred Compensation Plans

06 MAR 27 PM 1:07

To the Secretary of Labor:

Pursuant to Department of Labor Regulation, 29, C.F.R. §2520.104-23, and the alternative reporting and disclosure provisions under Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded plans for a select group of management or highly compensated employees, the following information is provided on behalf of the Employer:

Name and Address of Employer: Melling Tool Co.
2620 Saradan Drive
P.O. Box 1188
Jackson, MI 49204

Employer Identification Number: 38-1527270

The Employer maintains the following plans primarily for a select group of management or highly compensated employees:

1. Melling Tool Co. Supplemental Executive Benefit Plan for Matthew J. Melling
Number of Participants: 1
2. Melling Tool Co. Supplemental Executive Benefit Plan for Mark S. Melling
Number of Participants: 1
3. Melling Tool Co. Supplemental Executive Benefit Plan for Michelle A. McShane
Number of Participants: 1

The Employer will provide copies of plan documents to the Secretary upon request as required by Section 104(a) of ERISA.

Sincerely,

**RAYMOND & PROKOP, P.C. for
MELLING TOOL CO.**

Dated: 3/23/06

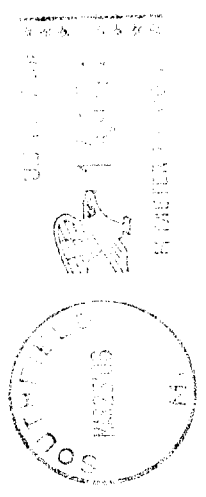
By: Marc S. Wise
Marc S. Wise

DELIVERED BY AIR MAIL TO ADDRESSEE

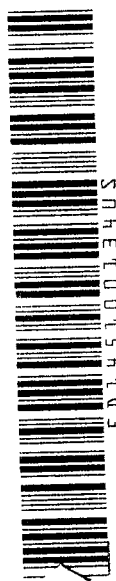
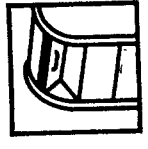
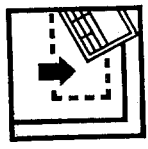
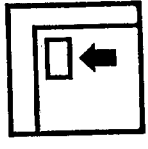
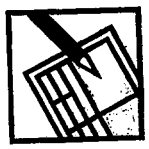
REGARDLESS OF WEIGHT
DOMESTIC USE ONLY

CALL 1-800-222-1811 FOR PICKUP OR TRACKING OF ALL YOUR PACKAGES

EXPRESS MAIL
UNITED STATES POSTAL SERVICE



HOW TO USE:



EDJ45100134US

EDJ45100134US

EXPRESS MAIL



UNITED STATES POSTAL SERVICE®

Post Office To Addressee

Addresssee Copy
Label 11-B, March 2004

DELIVERY (POSTAL USE ONLY)

Delivery Attempt	Time	Employee Signature
Mo. Day	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Delivery Date	Time	Employee Signature
Mo. Day	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature

CUSTOMER USE ONLY

WARRANTY OF SIGNATURE (Domestic Mail Only)
 Additional merchandise or services is void if customer's signature is not obtained.
 Signature of addressee or addressee's agent (if delivery employee judges that article can be left in secure location) and I authorize that delivery employee's signature constitutes valid proof of delivery.

PAYMENT BY ACCOUNT
 Express Mail Corporate Acct. No. _____
 Federal Agency Acct. No. or Postal Service Acct. No. _____

NO DELIVERY Weekend Holiday Mailer Signature _____

TO: (PLEASE PRINT) PHONE (_____) _____

ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.) _____

ORIGIN (POSTAL SERVICE USE ONLY)

PO ZIP Code _____

Day of Delivery Next 2nd 2nd Del. Day

Scheduled Date of Delivery _____

Month _____ Day _____

Scheduled Time of Delivery Noon 3 PM

Military 2nd Day 3rd Day

Int'l Alpha Country Code _____

Date Accepted _____

Mo. Day Year

Time Accepted AM PM

Flat Rate or Weight _____ lbs. _____ ozs.

Postage \$ _____

Return Receipt Fee \$ _____

Insurance Fee \$ _____

COD Fee \$ _____

Total Postage & Fees \$ _____

Acceptance Emp. Initials _____

FROM: (PLEASE PRINT) PHONE (_____) _____

PRESS HARD, YOU ARE MAKING 3 COPIES.

ing is the property of the U.S. Postal Service and is provided solely for use in sending Express Mail. Misuse may be a violation of federal law.