

Ver-Mac Industries, Inc.

100 Progress Drive
Mt. Vernon, Ohio 43050
Phone 740-397-6511
Fax 740-393-2708
www.ver-macindustries.com
April 25, 2006

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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: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Ver-Mac Industries, Inc.
2. Employer Address: 100 Progress Drive, Mount Vernon, OH 43050
3. Employer EIN: 31-1143801
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One
6. Number of Employees in each Plan(s): One

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,



Dennis McElroy
Ver-Mac Industries

The Major National Supplier Of Metal Components For The Air Filter Industry



CRITCHFIELD, CRITCHFIELD & JOHNSTON, L.T.D.
P.O. Box 469, 10 S. Gay St., Mt. Vernon, OH 43050

CRITCHFIELD, CRITCHFIELD & JOHNSTON, L.T.D.



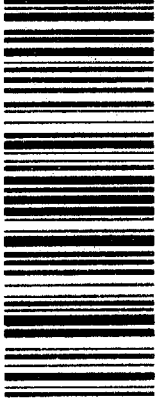
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Washington, DC 20210