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DONALD R. NETTIS COMPANY 1340 Lloyd Road, Wickliffe, Ohio 44092 Phone: (440) 944-9900 FAX: (440) 944-9901

August 8, 2006

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue N.W.
Washington, D.C. 20210

06 AUG 16 AM 1:14
U.S. DEPT. OF LABOR
OFFICE OF PENSION & WELFARE ADMINISTRATION

Re: Donald R. Nettis Co., Incorporated

Ladies and Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23, Donald R. Nettis Co., Incorporated (the "Company") hereby notifies you that the Company has established and maintains an unfunded pension plan for a select group of management and highly compensated employees as described below:

NAME AND ADDRESS OF THE COMPANY

Donald R. Nettis Co. Inc.
1340 Lloyd Rd
Wickliffe, OH 44092

EIN- 34-1403497

NAME OF PLAN AND NUMBER OF EMPLOYEES PARTICIPATING

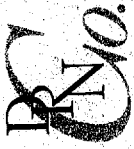
Plan: Deferred Compensation Agreement and Plan for Dominic A. Rega
Number of Participants: There is currently one (1) participant in the Plan.

If you have any questions concerning the foregoing information, please contact the undersigned.

Very truly yours,

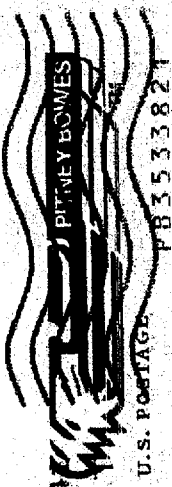
DONALD R. NETTIS CO., INCORPORATED

By: Donald R. Nettis Donald G. Nettis
Its: Vice President



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