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Legal Professional Association

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DEPT OF LABOR
PUBLIC DISCLOSURE

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October 5, 2006

Public Disclosure Department
Frances Perkins Building
Employee Benefits Security
Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210Re: **Garland Industries, Inc. Top Hat Plans**
3800 East 91st Street
Cleveland, Ohio 44105
EIN 34-1115246

Dear Sir/Madam:

This letter is being filed with the Department of Labor pursuant to DOL Reg. § 2520.104-23, and is provided as a courtesy in order to update the Department on the status of the above referenced Top Hat Plans.

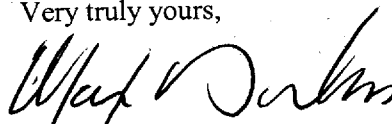
On April 28, 2004, Garland Industries, Inc. filed a letter with the Department of Labor detailing the number of Top Hat Plans, and the number of participants in each plan. That letter served as the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

In April of 2004, Garland Industries maintained five Top Hat Plans. Those five plans have now been terminated. As of the date of this letter, Garland Industries maintains three (3) separate and new Top Hat plans. The three plans cover two (2), nine (9), and forty seven (47) management or highly compensated employees, respectively.

Per my conversation of Tuesday, September 5, 2006 with Ms. Roberta McCoy, Reporting Compliance Specialist with the Department of Labor Top Hat office, we understand that no formal filing is required regarding the three new plans. This letter, then, is provided as a courtesy to the DOL, and a confirmation that no further filing is necessary.

To confirm your receipt of this letter, and to confirm that our understanding of filing requirements is correct, please date-stamp the extra copy of this letter and return it to us in the enclosed self-addressed envelope. If you have any questions regarding this letter, please contact the undersigned.

Very truly yours,



Max E. Dehn

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Enclosures

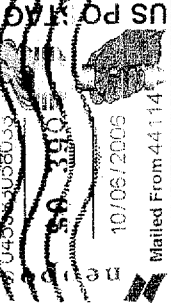
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