

**HERMAN GOLDNER CO., INC.**U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYMENT
STABILITY AND TRAINING
ADMINISTRATION

06 OCT 23 PM 2:00

October 17, 2006

Via Return/Receipt Mail

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Unfunded Top Hat Plan
Reporting Under Part 1 Title I of the Employee Retirement Income Security Act

Dear Sir/Madam:

This statement is filed under Department of Labor Regulation 2520.104-23 in accordance with the alternative form of compliance with the reporting and disclosure requirements of Part 1 Title I of the Employee Retirement Income Security Act.

- The employer is Herman Goldner Co, Inc., 7777 Brewster Avenue, Philadelphia, PA 19153.
- The Internal Revenue Service Employer Identification Number is 23-0633740.
- Herman Goldner Co., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
- Herman Goldner Co., Inc. maintains two (2) such plans.
- The plan covers four (4) employees.

Enclosed is a second copy of this letter. Please acknowledge receipt of this submission by stamping and time dating the copy and returning it to the Herman Goldner Co., Inc. in the enclosed stamped self-addressed envelope. Thank you.

Sincerely yours,

John Goldner
Chief Financial Officer

JDG/jdg
Enclosure



HERMAN GOLDNER CO., INC.
 7777 Brewster Avenue, Philadelphia PA 19155



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