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October 26, 2006

VIA CERTIFIED MAIL

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

Dear Assistant to the Secretary of Labor:

Metcut Research Associates Inc. (the "Company"), in compliance with Section 104(a) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and 29 CFR Section 2520.104-23, is filing this Reporting and Disclosure Compliance Statement. Metcut Research Associates Inc. is providing the following information to comply with the reporting and disclosure requirements under 29 CFR Section 2520.104-23(b)(1):

Employer Name: Metcut Research Associates Inc.

Employer Address: Metcut Research Associates Inc.
3980 Rosslyn Drive
Cincinnati, Ohio 45209-1196

Employer Federal Identification No.: 31-0599320

Plan Name: Retired Officers' Medicare Part B Reimbursement Plan

No. of Employees and Former Employees Participating in the Plan: 12

Metcut Research Associates Inc. maintains this Retired Officers' Medicare Part B Reimbursement Plan (one plan) primarily for the purpose of providing to officers of the Company (who are a select group of management and highly compensated employees of the Company) as deferred compensation following retirement unfunded periodic payments to offset their cost of Medicare Part B coverage. The Plan is, and continues to be, discretionary with the Employer, which may choose to discontinue it at any time. The Company will provide the Plan documents to the Secretary of Labor upon request, as required by ERISA Section 104(a)(6) and 29 CFR Section 2520.104-23(b)(2).

The Company respectfully requests that the Department of Labor accept this letter as satisfying its reporting and disclosure obligation under Part 1 of Title I, Subtitle B of ERISA for its Retired Officers' Medicare Part B Reimbursement Plan. Should there be any questions regarding this matter or this filing, please contact me at (513) 527-3346.

Very truly yours,

Metcut Research Associates Inc.,
As Plan Administrator

By Gregg G. Uebelhor
Gregg G. Uebelhor
Chief Financial Officer

cc: Jerold A. Fink, Esq.

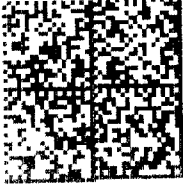


Metcut Research Inc.
3980 Rosslyn Drive
Cincinnati, Ohio 45209-1196

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