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U.S. DEPARTMENT OF LABOR
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November 29, 2006

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

To Whom It May Concern:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Bogner of America
Address: 172 Bogner Drive, Newport, VT 05855
Employer ID Number: 03-0228717

Effective May 1, 2006 Bogner of America adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Plan</u>	<u>Current Number Of Participants</u>
Executive Benefit & Compensation Plan	1

Bogner of America will provide plan documents to the Secretary of Labor on request.

Sincerely,

Bernadette Huefner
Human Resources Manager



BOGNER

BOGNER OF AMERICA
172 BOGNER DRIVE
NEWPORT VT 05855



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PENSION AND WELFARE BENEFITS ADMINISTRATION
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