



Manhard Consulting, Ltd.

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Vernon Hills, IL 60061

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VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED

December 5, 2006

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

RE: Top Hat Plan Exemption

Dear Sirs:

The following statement is intended to comply with the alternative method for satisfying the reporting and disclosure requirements of Part I, Title I of the Employee Retirement Income Security Act of 1974 for pension plans maintained for a select group of management or highly compensated employees, as described in Department of Labor regulation section 2520.104-23.

Name and Address of Employer:

Manhard Consulting, Ltd.
900 Woodlands Pkwy
Vernon Hills, Illinois 60061

Employer Identification Number:

36-3819132

Number of Plans of Deferred Compensation:

The employer has adopted the Manhard Consulting, Ltd. Executive Equity Participation Plan (the "Plan"), an unfunded deferred compensation plan maintained primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees. In addition, the employer maintains one other unfunded deferred compensation plan for a select group of management or highly compensated employees.

Number of Employees in the Plan:

19 employees participate in the Plan. 24 employees participate in the other unfunded deferred compensation plan.

RECEIVED
 U.S. DEPARTMENT OF LABOR
 EMPLOYEE BENEFITS SECURITY ADMINISTRATION
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Declaration:

The Plan is an unfunded plan that is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the employer. This statement is supplementary to, and does not replace or supercede, any statement or statements that the employer has previously filed under Department of Labor regulation section 2520.104-23 with respect to any other pension plan or plans.

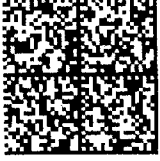
MANHARD CONSULTING, LTD.

A handwritten signature in black ink, appearing to read "Edward Benes", written over a horizontal line.

Edward Benes, P.E., Esq.
Corporate Counsel

Manhard Consulting, Ltd.

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Vernon Hills, IL 60061



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