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December 2, 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

Dear Sir/Madam:

Enclosed please find a copy of our documentation originally sent in December, 2004. I am not sure if the letter actually reached you, therefore Unarco is re-submitting accordingly.

If you have any questions, please feel free to contact me at (615) 384-3531.

Very truly yours,

A handwritten signature in cursive script that reads "Carl E. Caruthers".

Carl E. Caruthers
Controller



December 29, 2004

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

Dear Sir/Madam:

Unarco Material Handling, Inc. maintains the following unfunded "Top-Hat" plan providing benefits to a select group of management or highly compensated employees:

Employer's Name and Address:	Unarco Material Handling, Inc. 701 16 th Avenue East Springfield, TN 37172
Employer Identification Number:	62-1593382
Name of Plan:	Net Worth Appreciation Benefits
Effective Date of Plan:	July 1, 1999
Number of Participants:	6

If you have any questions, please feel free to contact me at (615) 384-3531.

Very truly yours,

A handwritten signature in black ink, appearing to read "Carl E. Caruthers".

Carl E. Caruthers
Controller



P.O. Box 547
701 16TH AVENUE EAST
SPRINGFIELD, TENNESSEE 37172



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