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17301 S. Ridgeland Avenue, Tinley Park, Illinois 708-532-1800 x1515 Fax: 708-429-1409

December 13, 2006

Nonqualified Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Panduit Corp. Long-Term Incentive Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Panduit Corp. Long-Term Incentive Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Panduit Corp.
17301 S. Ridgeland Ave
Tinley Park, IL 60477-3091

Employer's Taxpayer Identification Number

36-2601300

Required Declaration

The Employer sponsors the Panduit Corp. Long-Term Incentive Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Panduit Corp. maintains 1 nonqualified plan. Specifically, there are 20 employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is December 1, 2006.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Maria Kernwein
Administrator

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

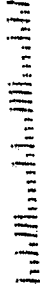
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CHARON PLANNING



2600 Kelly Road, Suite 300
Warrington, PA 18976

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Washington, D.C. 20210**



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