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Robert D. Pyle
President / COO

December 1, 2006

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

A. Name and Address of Employer:

Pioneer Metal Finishing
486 Globe Avenue
P.O. Box 28440
Green Bay, WI 54324-0440

B. Employer Identification Number 39-1895600

C. Pioneer Metal Finishing maintains the following plans for a select group of management or highly compensated employees:

1. Pioneer Metal Finishing Corporation Non-Qualified Deferred Compensation Plan
Number of Participants 30
2. Pioneer Metal Finishing Corporation Non-Qualified Defined Contribution Plan.
Number of Participants 30

In accordance with Section 104(a) (1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Pioneer Metal Finishing Corporation

By: [Signature] CFO

Title: Chief Executive Officer

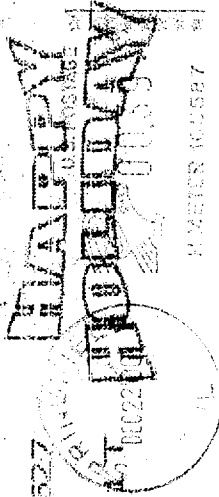


Corporate & Endowment
SOLUTIONS Inc.

4341 Acer Grove Rd., C300 • Springfield, IL 62711

SPRINGFIELD, IL 627

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