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RECEIVED LABOR
DEPARTMENT

07 JAN -4 AM 9:01

December 29, 2006

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

Dear Sir or Madam:

We are providing you with the following information pursuant to Department of Labor Regulations §2520.104-23:

- A. Name and Address of Employer:
Skilled Manufacturing, Inc.
3680 Cass Road
Traverse City, MI 49684-9153
- B. Employer Identification Number: 38-2386900
- C. Skilled Manufacturing, Inc. maintains two deferred compensation agreements for a select group of management or highly compensated employees. A total of two employees participate in these agreements – one in each agreement.

It is our understanding that this letter fulfills our notification obligations under the Employee Retirement Income Security Act of 1974 in lieu of an annual filing requirement.

Please feel free to call me at 231.941.0290 between the hours of 9:00 a.m. and 5:00 p.m. EST if you have any questions.

Very truly yours,

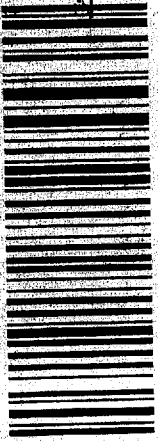
A handwritten signature in black ink that reads "Jerry A. Carlson". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Jerry A. Carlson, Ex. Vice Pres.
Skilled Manufacturing, Inc.

UNITED MAIL™

**SKILLED
MANUFACTURING
INC**

3680 Cass Rd, Traverse City, MI 49684



7002 2410 0005 5024 8185

TRaverse City
MI 49684
DEC 29 2006
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2597 MAILED FROM ZIP CODE
PB3520024
49684

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADM.
Room N-1513
US DEPT OF LABOR
200 CONSTITUTION AVE, NW
WASHINGTON DC 20210

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