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ARMSTRONG TEASDALE LLP

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SHANGHAI

ATTORNEYS AT LAW

January 9, 2007

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

*(Via Certified Mail #7001 0320 0004 7555 6414
Return Receipt Requested)*

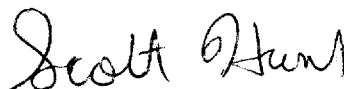
Re: LMC Industries, Inc.

Dear Sir or Madam:

We are enclosing the Top-Hat Plan Registration Statement required by DOL Reg. § 2520.104-23 to exempt the LMC Industries, Inc. Unqualified Retirement Agreement from the Form 5500 filing requirements. Contemporaneously with this filing, the employer-sponsor is filing the required documentation and penalties as provided in the DFVC Program.

Thank you for your attention.

Very truly yours,



Scott Hunt

SH/alg
Enclosure

TOP-HAT PLAN REGISTRATION STATEMENT

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N -1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: LMC Industries, Inc.

Address: 100 Manufacturers Drive, Arnold, Missouri 63010

Employer EIN: 43-060585 43-0630585

Name of Plan: LMC Industries, Inc. Unqualified Retirement Agreement with Allan A. Suellentrop

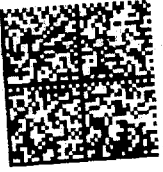
The Plan is maintained for a select group of management or highly compensated employees.

Number of Plan: 1

Number of Employees in Plan: 1

CERTIFIED MAIL

PRESORTED
FIRST CLASS

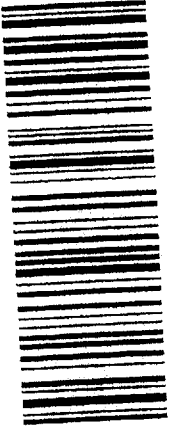


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