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January 30, 2007

By: Certified U.S. Mail

Top Hat Top Hat Plan Exemption
Employee Benefits Securities Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.,
Washington, DC 20210

**Re: Alternative Method of Reporting Compliance for the MCS Industries, Inc. Phantom
Stock Plan for Key Employees**

Ladies and Gentlemen:

On behalf of our client, MCS Industries, Inc., we are filing this statement pursuant to Department of Labor Regulation § 2520.104-23 to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

The name and address of the employer is MCS Industries, Inc., 2280 Newlins Mill Rd., Easton, PA 18045.

Their employer identification numbers assigned by the Internal Revenue Service is #23-2125274.

The employer maintains the MCS Industries, Inc. Phantom Stock Plan for Key Employees (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only type of such plan maintained by the employer and 10 employees are eligible to participate in the Plan.

We will provide a copy of the Plan if it is requested by the Secretary of Labor as required under ERISA § 104(a)(6).

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Please call me at (212) 801-3134, if you have any questions.

Sincerely,

Greenberg Traurig LLP

By 
Brian J. Horowitz

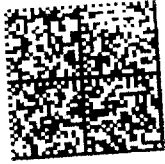
Cc: Greg Yocco- MCS
Robert Goldich- GT

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