

KRUGLIAK  
WILKINS  
GRIFFITHS &  
DOUGHERTY  
CO., L.P.A.



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THE FUTURE OF LAW

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OFFICES IN:  
CANTON, ALLIANCE,  
NEW PHILADELPHIA  
AND SUGARCREEK

March 9, 2007

**VIA CERTIFIED MAIL**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
United States Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

**RE: *Non-Qualified Deferred Compensation Agreement -- Top Hat Plan Exemption***

To Whom It May Concern:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(d), we provide the following information:

1. Employer Name: Tru Cut Incorporated.
2. Employer Address: 1145 Allied Drive, Sebring, OH 44672.
3. Employer EIN: 34-1002703.
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a key employee, Larry Grossi.
5. Number of plans: 1.
6. Number of Employees in each plan(s): 1.

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

KRUGLIAK, WILKINS, GRIFFITHS  
& DOUGHERTY CO., L.P.A.

Michael J. Bogdan  
Legal counsel to Tru Cut Incorporated  
MJB/pjf

pc: Mr. David Gano  
Mr. Larry Grossi  
Mr. Richard Gary  
Randall C. Hunt, Esq.

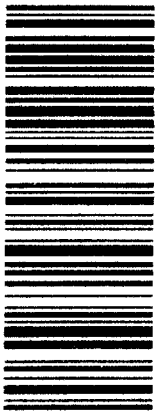
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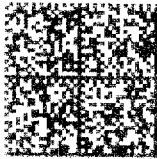
THE FUTURE OF LAW

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**CERTIFIED MAIL**



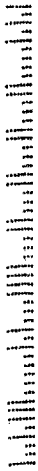
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United States Department of Labor  
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