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March 8, 2007

Secretary of Labor
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

**Re: Superior Washer & Gasket Corp., Employment and
Deferred Compensation Agreements #1, 2, 3,4 and 5**

Dear Sir/Madam:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Superior Washer & Gasket Corp., Employment and Deferred Compensation Agreements #1, 2, 3, 4 and 5 (the "Agreements"), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

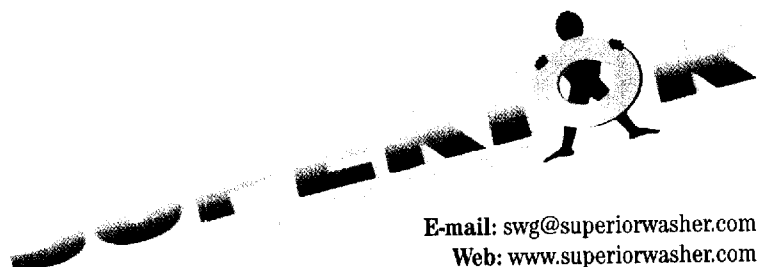
1. Superior Washer & Gasket Corp., 170 Adams Street, Happaugue, NY 11788
2. Employer Identification Number: 11-2287669
3. The Employer hereby declares that it maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains five (5) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in [each] such Plan is as follows:

In The East

170 Adams Ave., Hauppauge, New York 11788
Tel: (631) 273-8282 Fax: (631) 273-8088

In The South

662 Bryant Blvd., Rock Hill, South Carolina 29732
Tel: (803) 366-3250 Fax: (803) 366-3511



E-mail: swg@superiorwasher.com
Web: www.superiorwasher.com

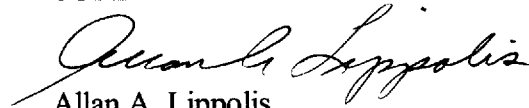
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- a. Employment and Deferred Compensation Agreement #1 (Number of participants) : 1
- b. Employment and Deferred Compensation Agreement #2 (Number of participants) : 1
- c. Employment and Deferred Compensation Agreement #3 (Number of participants) : 1
- d. Employment and Deferred Compensation Agreement #4 (Number of participants) : 1
- e. Employment and Deferred Compensation Agreement #5 (Number of participants) : 1

Pursuant to Regulations Section 2520 104-23(b)(2), the Employer will provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

SUPERIOR WASHER & GASKET CORP.



Allan A. Lippolis
Executive Vice President

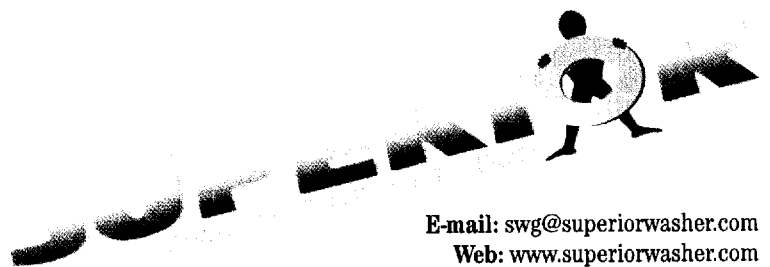
Enclosures

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