

07/11/07 11:19:18

January 17, 2007

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

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

A. Name and Address of Employer:

Rogan Corporation  
3455 Woodhead Drive  
Northbrook, Illinois 60062

B. Employer Identification Number: 36-2988235

C. Rogan Corporation maintains the following plans for a select group of management or highly compensated employees:

- 1. Rogan Corporation Nonqualified Defined Contribution Plan  
Number of Participants: 2

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Rogan Corporation

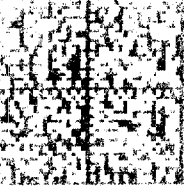
By: Michael Johnson

Title: CONTROLLER

Fogel Corporation

2455 Woodhead Drive  
Northbrook, Illinois  
60062-1864

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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

Here's the Information  
You Requested!