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1200 Steelwood Road • Columbus, Ohio 43212-1372 • Phone: 614-486-9657 • FAX: 614-486-5073
www.palmerdonavin.com

April 9, 2007

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

Re: Top Hat Plan Exemption

Dear Secretary:

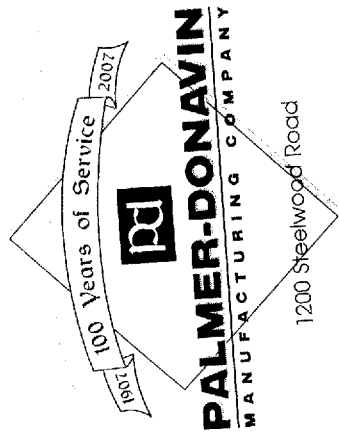
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part I of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the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

1. Employer Name: The Palmer-Donavin Manufacturing Company.
2. Employer Address: 1200 Steelwood Road, Columbus, Ohio 43212.
3. Employer EIN: 31-4274980.
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1.
6. Number of Employees in each Plan(s): 7.

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

Sincerely,

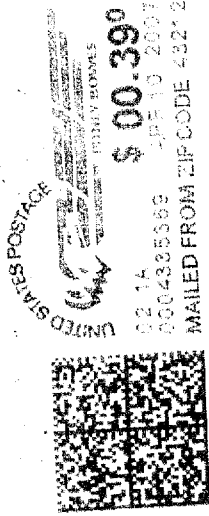
Robyn Pollina, Secretary and Treasurer
**The Palmer-Donavin Manufacturing
Company**



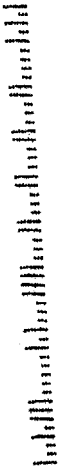
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Return Service Requested



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