



537 East Pete Rose Way
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Cincinnati, OH 45202-3578
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TOP-HAT PLAN EXEMPTION STATEMENT

April 6, 2007

Top-Hat Plan Exemption
EBSA
Room N-1513
U. S. Department Of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Dear Sir/Madam:

Below is the information required by Regulation 2520.104-23 for the Denier Electric Deferred Compensation Plan adopted effective December 29, 2006.

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Employer Name: Denier Electric Company
Address: 10891 Hamilton-Cleves Highway
Ross, Ohio 45061
Employer EIN: 31-0839754

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1
Number of Employees
in Plan(s): 1

Sincerely,

Hans M. Zimmer
(513) 852-8209
hmz@corsbassett.com



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Cincinnati, OH 45202-3578



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TOP-HAT PLAN EXEMPTION
EBSA

ROOM N-1513
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

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