



07 APR 2007 AM 11:21

April 16, 2007

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N 1513  
200 Constitution Avenue, NW  
Washington, D.C. 20210

To Whom It May Concern:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. #2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

The Westervelt Company  
1400 Jack Warner Parkway, N.E.  
Tuscaloosa, Alabama 35404-8999

Employer Identification Number: 63-1158654

The Westervelt Company maintains two plans primarily to provide key employees with an opportunity to earn long-term cash incentive awards. Information about each plan is provided in the chart:

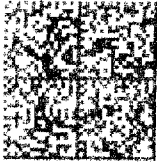
Plan Name	Plan Number	Participants	Key Objectives
Long-term Incentive Plan	540	12	Financial results and other critical objectives
Phantom Stock Plan	541	2	Increase in value of Phantom Shares

Sincerely,

Mike Case  
President and CEO



P.O. Box 48999 Tuscaloosa, AL 35404-8999



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