

**Lincoln Plating**

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07/11/07 10:12:13

April 30, 2007

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513-Public Disclosure Room  
U.S. Department of Labor  
200 Constitutional Avenue, N.W.  
Washington, DC 20210

47-0689900

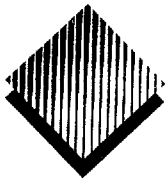
To Whom It May Concern:

This document constitutes the statement required by 29 C.F.R. Sec. 2520.104-23 (a) (1) to be filed with the Secretary of Labor in respect to a Non-Qualified Deferred Compensation Plan maintained by the above employer.

The employer currently maintains a Non-Qualified Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated. There are currently five participants in the plan. A copy of the plan document will be furnished upon request.

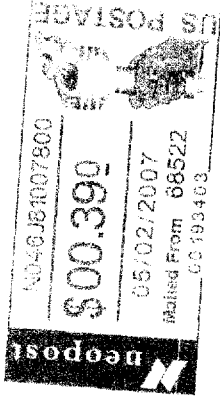
Respectfully Submitted,

Daniel A. Krick  
Vice President, People Resources



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