

 THE LOCKWOOD COMPANIES

April 27, 2007

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Dear Madam or Sir:

In accordance with 29 C.F.R. Sec. 2520.104-23, we are submitting the following registration for an unfunded pension plan under ERISA, established primarily for the purpose of providing deferred compensation for a select management or highly compensated employee of:

Employer: Lockwood Companies LLC
30100 Telegraph Road
Suite 426
Bingham Farms, Michigan 48025

Employer Identification Number: 20-2052792

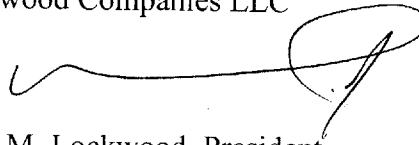
The employer recently established a plan primarily for the purpose of providing deferred compensation for a select management or highly compensated employee.

Number of Top Hat Plans: 1
Number of covered employces in each: 1

If you have any questions or desire further information, please contact the undersigned.

Sincerely,

Lockwood Companies LLC



Rodney M. Lockwood, President
TLG Fourteen, Inc, Manager

07 MAY 22 PM 12:23

Carl Skrzynski

From: Deborah Baughman [dbaughman@jaffelaw.com]
Sent: Tuesday, April 24, 2007 4:04 PM
To: cskrzynski@lockwoodcompanies.com
Cc: Joel Morris
Subject: template for Dept of Labor top-hat filing
Attachments: template for Dept of Labor top-hat filing-1378571-v1.DOC

Carl,

As we discussed, attached is a document that you can print on Lockwood Companies LLC stationary and file with the Department of Labor ("DOL") in compliance with its alternative method of reporting and disclosure under ERISA for a "top-hat" plan such as the deferred compensation plan you have with Lockwood. It must be filed with the DOL within 120 days of signing your agreement. If filed, Lockwood Companies LLC will not have to comply with annual filing requirements.

I would send it return receipt so that you know the DOL received it. Please contact me if you have any questions.

Deborah Baughman

Deborah L. Baughman
Jaffe, Raitt, Heuer & Weiss
Professional Corporation
27777 Franklin Road, Suite 2500
Southfield, MI 48034-8214
Telephone: 248.351.3000
Facsimile: 248.351.3082
mailto: dbaughman@jaffelaw.com
http://www.jaffelaw.com

Signature, Tax Disclosure and Confidentiality Notice:

Nothing in this communication is intended to constitute an electronic signature, unless a specific statement to the contrary or a valid VeriSign Digital Signature Certificate is included in this communication.

Nothing contained in this email was intended or written to be used, or can be used by any taxpayer for the purpose of avoiding penalties that may be imposed on such taxpayer under the Internal Revenue Code of 1986, as amended. No one, without our express prior written permission, may use any part of this email relating to any Federal tax matter in promoting, marketing or recommending a partnership or other entity, investment plan or arrangement to one or more taxpayers.

This email and any attached files contain information intended for the exclusive use of the individual or entity to whom it is addressed and may contain information that is proprietary, privileged, confidential and/or protected from disclosure under applicable law. Nothing in or related to this email, or any attached file, shall be deemed to waive or diminish the protection of the attorney-client privilege or the attorney work product rule. If you are not the intended recipient, you are hereby notified that any viewing, copying, disclosure or distribution of this information may be subject to legal restriction or sanction. Please notify the sender, by email or telephone, of any unintended recipients and delete the original message without making any copies.



THE LOCKWOOD COMPANIES

30100 TELEGRAPH ROAD • SUITE 426 • BINGHAM FARMS, MICHIGAN • 48025-4518



7006 2150 0003 3863 0857

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY
ADMINISTRATION
Room N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVE., N.W.

RETURN RECEIPT
REQUESTED

WASHINGTON, D.C. 20540