

*John C. Eiting
Machine Concepts, Inc.
2167 State Route 66
P.O. Box 127
Minster, Ohio 45865
(419) 628-3498*

07 JUN -7 PM 12:30

June 1, 2007

By Certified Mail

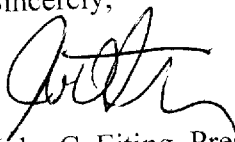
Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor - Room N-1513
200 Constitution Avenue, N.W.
Washington, D.C. 20210

**Re: Alternative Method of Compliance with the Reporting and Disclosure Requirements
of Part I of Title I of the Employee Retirement Income Security Act of 1974**

Dear Sir/Madame:

This is to notify the Secretary of Labor that Machine Concepts, Inc. (Employer Identification Number: 34-1759317) maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees who will be participating in such plan is three.

Sincerely,

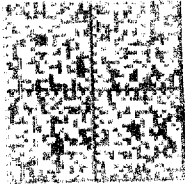


John C. Eiting, President

JOHN C. EITING
MACHINE CONCEPTS, INC.
2167 STATE ROUTE 66
P.O. BOX 127
MINSTER, OH 45865



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WASHINGTON, D.C. 20210

