



KOWALSKI COMPANIES, INC.

www.kowality.com

August 8, 2007

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

07 AUG 22 PM 2:42

Re: Kowalski Companies, Inc. 2004 Deferred Compensation Plan and Kowalski Incentive Compensation Plan

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with regard to pension plans for certain select employees. Kowalski Companies, Inc. (the "Sponsor") has adopted and maintains the Kowalski Companies, Inc. 2004 Deferred Compensation Plan and the Kowalski Incentive Compensation Plan for the purpose of providing deferred compensation for a select group management or highly compensated employees. The plans and the number of employees in each are as follows:

<u>Plans</u>	<u>Number of Employees</u>
Kowalski Companies, Inc. 2004 Deferred Compensation Plan	2
Kowalski Incentive Compensation Plan	18

The name, address, and Employer Identification Number of the Sponsor are as follows:

Kowalski Companies, Inc.
2270 Holbrook
Hamtramck, MI 48212
EIN: 38-1266158

Any questions concerning this filing should be directed to the undersigned.

Sincerely,

Michael J. Kowalski,
President



PROIT2633707.1



CERTIFIED MAIL™



7003 1680 0006 7250 9699



1740 U.S. POSTAGE P85551380
6025 05.210 AUG 13 2007
2101 MAILED FROM ZIP CODE 48201



KOWALSKI COMPANIES, INC.
2270 Holbrook, Hamtramck, MI 48212
www.kowalsty.com

Top Hat Plan Exemption
Employees Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington DC 20210

