

Vorys, Sater, Seymour and Pease LLP

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August 20, 2007

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

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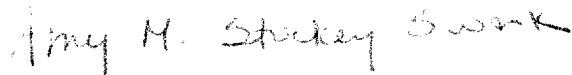
Re: **Albrecht, Incorporated**
Key Management Long Term Incentive Plan
EIN: 24-0060090

Dear Sir or Madam:

Enclosed please find a top hat registration statement for the Albrecht, Incorporated Key Management Long Term Incentive Plan, which is being filed pursuant to 29 CFR §2520.104-23.

If you have any questions concerning this matter, please contact me at 614.464.6461.

Sincerely,



Amy M. Stuckey Swank

AS/
Enclosures

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Albrecht, Incorporated Key Management Long Term Incentive Plan (the “Plan”). The Plan is maintained by Albrecht, Incorporated (the “Employer”) primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans that provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer – Albrecht, Incorporated
17 South Main Street, Suite 401
Akron, Ohio 44308

Employer Identification No. – 34-0060090

No. of Employees in Plan - 3

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

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To: U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMIN.
TOP HAT PLAN EXEMPTION
200 CONSTITUTION AVENUE, NW
N-1513
WASHINGTON, DC 20210
UNITED STATES

TEL:

Description: Legal Documents

Weight: Letter

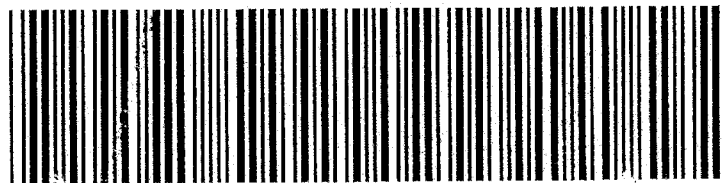
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