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September 28, 2007

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

**VIA CERTIFIED MAIL-RRR**  
**No. 7006 3450 0003 6310 2019**

RE: Elgin Industries, Inc. (36-1035810)  
Notice of Unfunded Deferred Compensation Plan for Select Group of  
Management or Highly Compensated Employees Pursuant to 29 CFR §  
2520.104-23

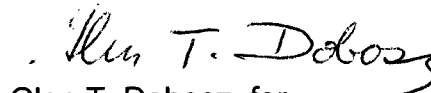
Dear Sir or Madam:

Enclosed is the form of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded and insured pension plans for a select group of management and highly compensated employees, as specified in Department of Labor Regulations 29 C.F.R. §2520.104-23.

Also enclosed is a copy. Please stamp this copy indicating receipt and return to the undersigned in the self-addressed and stamped envelope.

If anything further is required, please contact the undersigned.

Sincerely,



Glen T. Dobosz, for  
BRADY & JENSEN, LLP

GTD/dja  
Enclosures

07 OCT -4 AM 7:41

**D.O.L. NONQUALIFIED DEFERRED  
COMPENSATION PLAN STATEMENT**

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

RE: Notice of Unfunded Deferred Compensation Plan for Select Group of  
Management or Highly Compensated Employees Pursuant to 29 CFR §  
2520.104-23

Dear Sir or Madam:

Pursuant to the above referenced Regulation under Title I of the Employee Retirement Income Security Act of 1974 (ERISA), you are hereby notified that the following employer has established the following unfunded bonus plan for a select group of management or highly compensated employees:

Employer Name:	Elgin Industries, Inc.
Address:	1100 Jansen Farm Drive, Elgin, IL 60123
I.R.S. No. (EIN):	36-1035810
Name of Plan:	Split-Dollar Insurance Agreement (Christopher H. Anderson)
Effective Date:	August 7, 2007

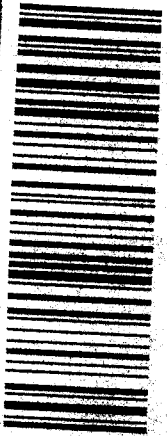
There is one (1) employee who has been selected to participate in the Plan. Please note that the Employer is filing this notice on a protective basis and is not conceding that the Plan constitutes an employee benefit plan subject to the provisions of ERISA rather than a bonus plan exempt from the requirements of ERISA pursuant to 29 CFR § 2510.3-2(c).

ELGIN INDUSTRIES, INC.

Dated: September 17, 2007

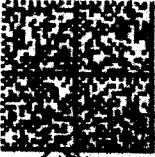
By:   
William H. Skok, President

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TO

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