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CERTIFIED MAIL RETURN RECEIPT REQUESTED

October 15, 2007

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

10/15/07 PM 9:47

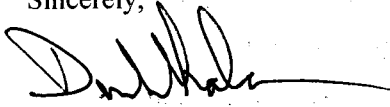
Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Department of Labor Regulation Section 2520.104-23, we provide the following information:

1. Employer Name: Ramco Specialties, Inc.
2. Employer Address: 5369 Hudson Drive, Hudson, Ohio 44236-3777
3. Employer EIN: 34-1246057
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees currently in the Plan: 1

Sincerely,



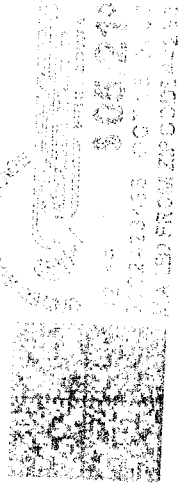
Dennis Skoda, CPA
Controller

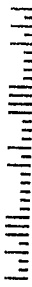


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