



2520080801551

November 9, 2007

Top Hat Plan Exemption  
Employee Benefits Security Administration  
U.S. Department of Labor, Room N-5644  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

07 NOV 19 AM 5:39

Re: Notice of Plan of Deferred Compensation - Top Hat Plan

To the Secretary of Labor:

The following information is provided by the undersigned plan administrator in order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as permitted for an unfunded pension benefit plan for a select group of management or highly compensated employees in DOL Reg. Section 2520.104-23:

- (1) The number of plans and the number of participants in such plans are: 1 plan covering 5 employees. The employer maintains such plan primarily for the purpose of providing nonqualified deferred compensation benefits to a select group of its management or highly compensated employees. The employer will provide a copy of the plan document to the Secretary of Labor upon request.
- (2) The name of the Employer sponsoring such plan is: VSM Abrasives Corporation.
- (3) The address of the employer sponsoring such plan is: 1012 East Wabash Street, O'Fallon, Missouri 63366.
- (4) The employer's federal identification number (EIN) is: 43-1136835.

VSM Abrasives Corporation

By: Larry D. Groves  
Larry D. Groves

Chief Financial Officer

VSM Abrasives Corporation  
1012 E. Wabash Street • O'Fallon, MO 63366  
800-737-0176 • Fax: 636-272-7434  
[vsm@vsmabrasives.com](mailto:vsm@vsmabrasives.com) • [www.vsmabrasives.com](http://www.vsmabrasives.com)

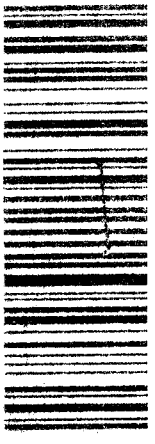
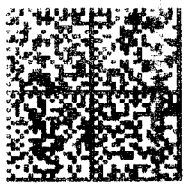
**CERTIFIED MAIL**

QUALITY COATED ABRASIVES

US POSTAGE  
**\$ 05.21**



Mailed From 63366  
11/09/2007  
031A 0004 180497



7003 1680 0001 1969 2166

Top Hat Plan Exemption  
Employee Benefits Security Administration  
U.S. Department of Labor, Room N-5644  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

2021070000

